



**SUDBURY CATHOLIC
DISTRICT SCHOOL BOARD**

Estimates Budget
2022-2023

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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 2022-23 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;
- Promoting professional learning for educators to meet the needs of 21st century learners;
- Succession planning and leadership development;
- Growing diversity and complexity of needs of our Sudbury Catholic School community;
- Continuing green initiatives in long term planning;
- Continue with AODA planning and implementation;
- Uncertainty regarding Priorities and Partnership Funding (PPF);
- Supply chain challenges – cost and availability of resources and people;
- Increasing levels of absences;
- Commencement of collective bargaining;
- Growth that is unpredictable;
- The continuing impact of COVID-19, including the impact on student learning.

Highlights of the 2022-23 Grants for Students Needs

On February 17, 2022 the Ministry of Education issued the following memoranda summarizing the changes and updates to the Grants for Student Needs funding which set out the funding parameters for the 2022-23 school year:

- 2022: B03 – 2022-23 Grants for Student Needs Funding
- 2022: B04 – Capital Funding for the 2022-23 School Year
- 2022: B05 – Priorities and Partnerships Funding (PPF)
- 2022:SB04 – Student Transportation

A summary of the funding is as follows:

Support for Student Learning Needs

Support for Students Fund (SSF)

This funding was provided during the last round of bargaining and will be continued in 2022-23 to stabilize supports for students due to learning interruptions and is to be used according to its intended purpose as outline in the respective collective agreements.

COVID-19 Learning Recovery Fund

Previously funded through a PPF, now funded through the GSN but only as a one-time funding opportunity. It is to be used to temporarily support the hiring of additional staffing to address the following: learning recovery and the implementation of the first year of fully de-streamed Grade 9; the delivery of remote learning; supports for special education; and maintaining enhanced cleaning standards.

Of note, the board is required to continue to offer the option of remote learning for the 2022-23 school year should the demand exist.

Recent Immigrant Supplement

This funding is intended to address the financial implications of the extraordinary or temporary decline in recent immigrant enrolment due to the pandemic. This funding will supplement the Second Language/English Literacy Development allocation. We do benefit from this supplement as the higher immigration that the board experienced in 2018 and 2019 is taken into the calculated weighted average.

Priority Investments

Student Mental Health Investment

Previously funded through a PPF, now funded through the GSN will continue to support student mental health. This funding will be enveloped and as such must be utilized for school or school-based mental health staffing, programs, and initiative.

There will also be a new component of this funding to be used to continue to support and enhance evidence-based mental health programs and resources to support student resilience and mental well-being.

Local Special Education Priorities

Previously funded through a PPF, now funded through the GSN will be enveloped within Special Education. This allocation may be used to address local priorities such as retaining of additional education professional, and para-professional staff and the implementation of evidence-based programs and interventions.

Special Incident Portion

The per pupil amount will be increased by \$3.36 for 2022-23.

Northern Adjustment

The Northern Supports component will slightly increase in 2022-23.

Broadband Network Operations

This support funding is to help meet the increasing network demand for digital learning in the classroom and increased network capacity and will be funded through a combination of the Pupil Foundation Grant and the Geographic Circumstances Grant.

Labour

Terms and conditions for the Principal/Vice-Principal group have been updated to reflect a 1% increase in salary benchmarks. Benefit Trust Allocations have to be updated to reflect increases. There are also increases in the school support staff benchmarks.

Starting in 2022-23, the central employer bargaining agency fees allocation for boards will be adjusted based on changes to the GSN benchmarks and their respective trustee' association's total 2022-23 annual expenses.

Keeping up with Costs

Non-Staff Benchmarks

The school operations allocation benchmark are being increased by 2.3% to assist with the management of increases in commodity prices and an additional 3.15% to support the increased costs related to the need to run ventilation systems longer and replace filters more frequently. There will also be a 2.3% cost update for other non-staff benchmarks and non-staff funding amounts throughout the GSN.

Student Transportation

This grant will be maintained at the previous year's funding level with adjustments for enrolment growth. The cost update of 2% is not being allocated board by board at this time. Funding adjustments due to fuel price changes will continue to be triggered by the fuel escalation and de-escalation mechanism throughout the school year.

Priorities and Partnership transferred to the GSN

Parent Reaching Out Grant

Supports boards to work with their Parent Involvement Committees. This is moving to the School Foundation Grant.

Canada-Ontario Agreement for French as a Second Language

Funding to support additional costs of French as a second language initiatives and activities undertaken by English-language boards. This will now be enveloped within the Language Grant.

Well-Being and Mental Health Bundle

Funding to support the board in meeting local needs and priorities that promote and support well-being and inclusive education including strengthening positive school climates. This amount will be bundled within the Mental Health and Well-Being Grant.

Learning and Innovation Fund for Teachers

This funding supports teacher collaboration, responsive learning and sharing of effective practices within schools, the board and the province. This is moving to within the Cost Adjustment and Teacher Qualifications and Experience Grant.

Priorities and Partnerships Funding

Approved at this time are the following:

Name	Amount (\$)
De-streaming Implementation Supports	\$25,100
Early Intervention in Math for Students with Spec Ed Needs	\$110,400
Entrepreneurship Education Pilot Projects	\$10,000
Health Resources, Training and Supports	\$5,300
Keeping Students in School	\$51,000
Learn and Work Bursary Program	\$20,000
Math Strategy	\$189,500
Skilled Trades Bursary Program	\$11,000
Special Education Additional Qualifications Subsidy Educators	\$8,100
Summer Learning Special Education Supports	\$89,300
Tutoring Supports	\$538,100

Budget

The ministry preference is for boards to develop a balanced budget however an in-year deficit of no more than 1% of operating revenue of the preceding year is permitted, with trustee approval.

Submissions of Financial Reports

2022-23 Estimates documents are due to the Ministry by June 30, 2022.

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 trend downwards as we see the large grade 6/7/8 classes of the last couple of years moving onto secondary levels while FDK enrolment is lowering, which is consistent with census predictions as indicated in the Long-Term Capital report.

In order to accommodate both our smaller schools and dual track schools 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	20.63
Primary (Grades 1-2)	19.8	18.82
Junior/Intermediate (Grades 4-8)	24.5	23.99

It is important to note that when preparing class organization both the needs of the school and the primary class size requirements are taken into consideration. The charts below indicate the current class size structure.

# of FDK/ELP Classes	
15 and Under	3
16 to 20	13
21 to 25	11
26	4
27 to 29	1
Total	32

# of Primary Classes	
20 and Under	58
22	3
Total	61

# Grade 3/4 Combined Classes	
20 and under	5
21	2
22	1
23	9
Total	17

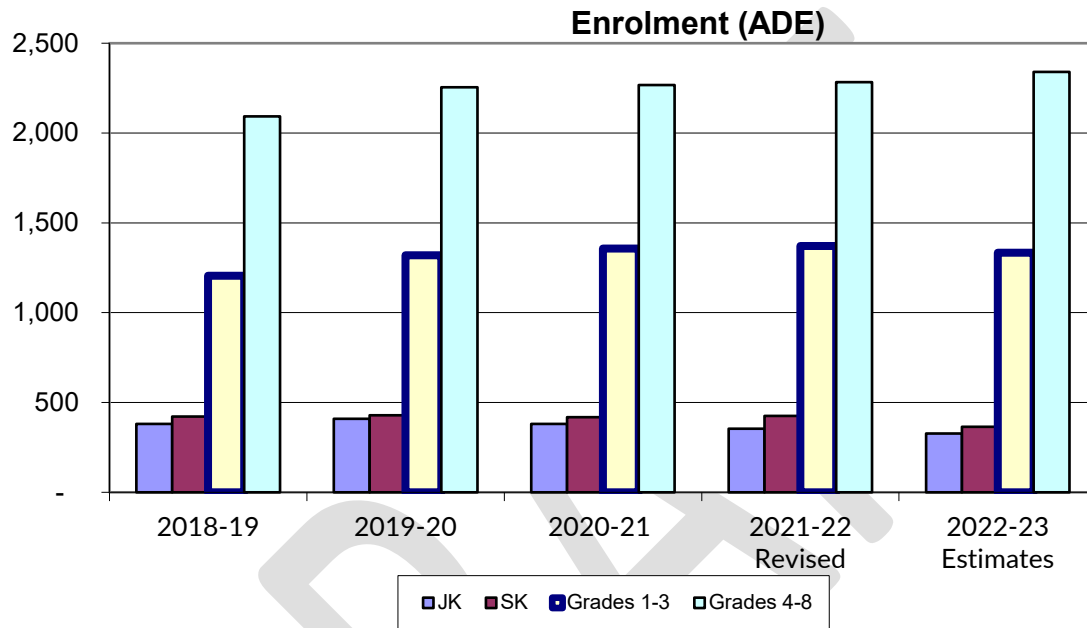
# of Junior/Intermediate Classes	
25 and Under	69
26	11
27	9
28	13
29	3
Total	105

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

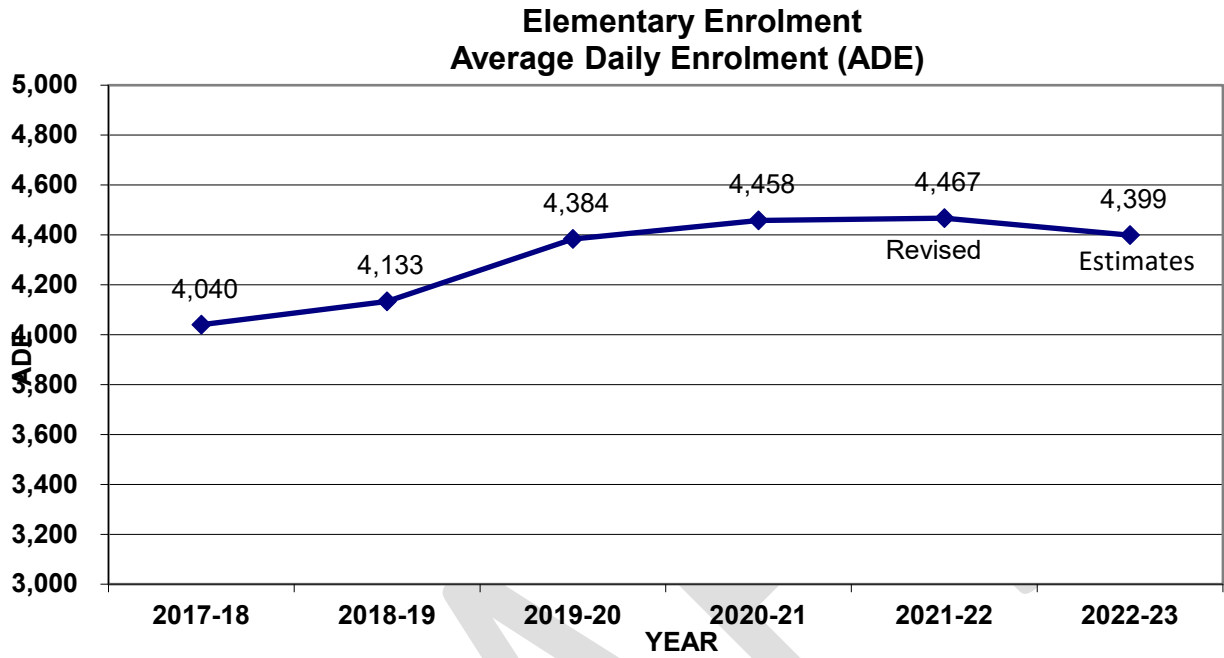
Please note that we have not created any remote classes at this point as our board has not completed analyzing the options available to it however, there is 1 teacher position budgeted for. It is important to be strategic in this area as funding is limited and uptake is very small.

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 is calculated at 97%.

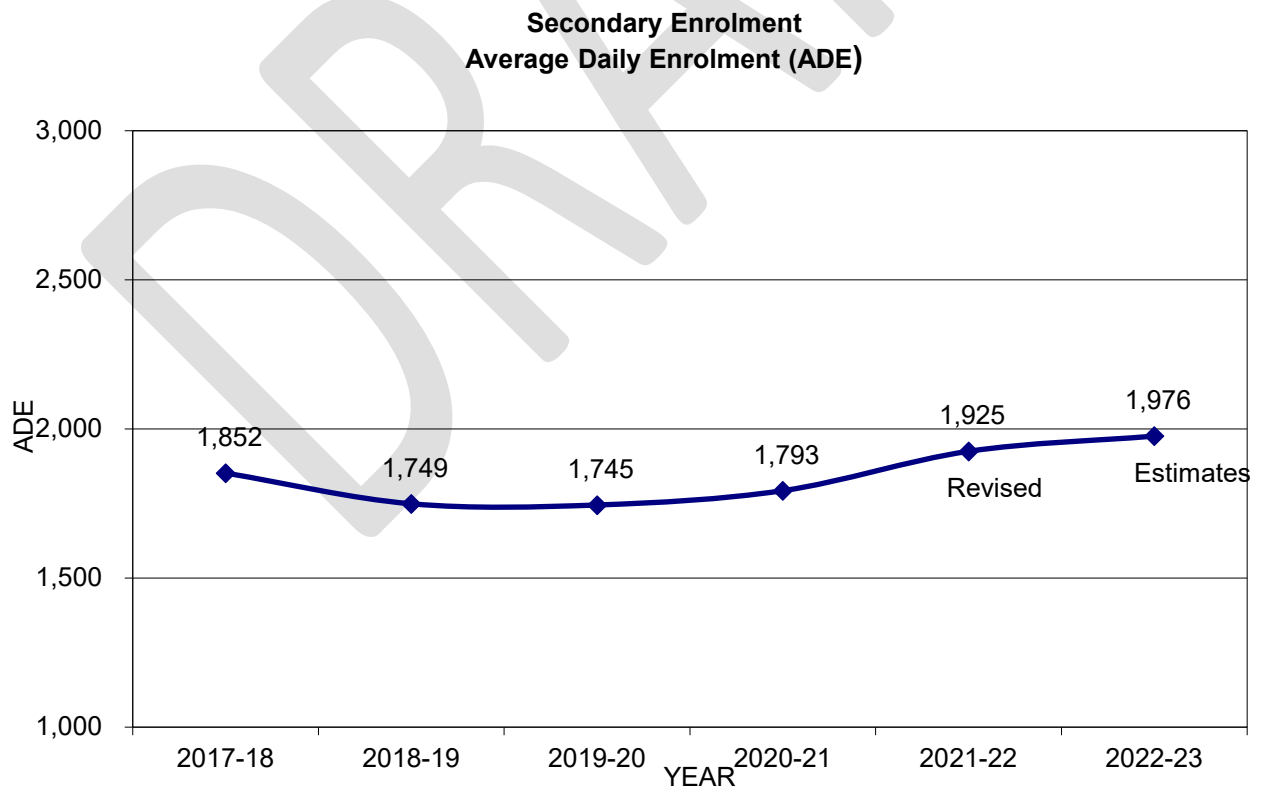
Elementary Enrolment Trending by Grade



Elementary Global Enrolment Trending (ADE)



Secondary Global Enrolment Trending (ADE)



Elementary Enrolment Projections by School and Program

School	Program	JK	SK	01	02	03	04	05	06	07	08	Total
Bishop Alexander Carter (7-8)	Regular									69	91	160
Bishop Alexander Carter (7-8)	French Immersion									27	28	55
		0	0	0	0	0	0	0	0	96	119	215
Holy Cross	Regular	20	22	23	14	22	29	32	31			193
Holy Cross	French Immersion	25	27	22	29	26	26	28	12			195
		45	49	45	43	48	55	60	43	0	0	388
Holy Trinity	Regular	33	23	48	57	52	59	53	57			382
Holy Trinity	French Immersion	29	34	31	33	29	20	27	11			214
		62	57	79	90	81	79	80	68	0	0	596
Immaculate Conception	Regular	10	13	17	17	21	31	22	22			153
Immaculate Conception	French Immersion	9	11	12	18	6	7	9	5			77
		19	24	29	35	27	38	31	27	0	0	230
Marymount Academy (7-8)	Regular									23	44	67
Marymount Academy (7-8)	French Immersion									33	29	62
		0	0	0	0	0	0	0	0	56	73	129
Pius XII	Regular	24	24	26	32	39	27	28	36			236
Pius XII	Special Education		2		5		1	2	1			11
		24	26	26	37	39	28	30	37	0	0	247
St Anne	Regular	4	7	10	12	13	26	11	22			105
St Anne	French Immersion	8	9	13	12	9	14	15	13			93
		12	16	23	24	22	40	26	35	0	0	198
St Benedict CSS (7-8)	Regular									83	104	187
St Benedict CSS (7-8)	French Immersion									25	20	45
		0	0	0	0	0	0	0	0	108	124	232

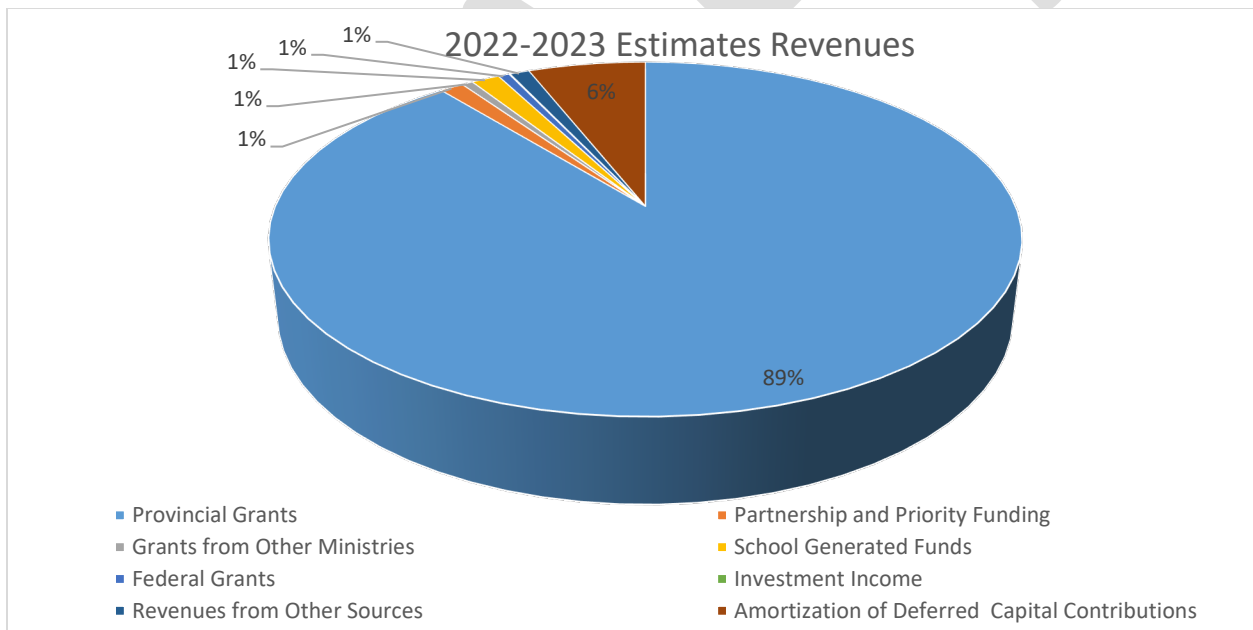
St Charles	Regular	13	26	22	24	26	23	36	24			194
St Charles	French Immersion	20	20	35	26	31	26	23	17			198
		33	46	57	50	57	49	59	41	0	0	392
St Charles College (7-8)	Regular									109	128	237
St Charles College (7-8)	French Immersion									38	34	72
St Charles College (7-8)	Special Education									4	7	11
		0	0	0	0	0	0	0	0	151	169	320
St David	Regular	31	31	40	34	33	44	47	41			301
St Francis	Regular	14	17	18	25	37	36	29	16			192
St Francis	French Immersion	14	19	29	16	15	15	14	11			133
St Francis	Special Education				9	7	6	12	7			41
		28	36	47	50	59	57	55	34	0	0	366
St James	Regular	14	16	14	17	11	23	22	19	27	18	181
St James	French Immersion	14	15	24	15	19	18	14	14	15	5	153
		28	31	38	32	30	41	36	33	42	23	334
St John	Regular	15	17	14	10	21	15	22	21			135
St John	French Immersion	15	11	14	16	13	6	8	10			93
		30	28	28	26	34	21	30	31	0	0	228
St Joseph	Small School		4		3							7
St Mark	Small School			1		2	1	1	2			7
St Paul	Regular	10	6	14	6	6	18	16	15			91
St Paul	French Immersion	8	12	16	18	13	22	9	20			118
		18	18	30	24	19	40	25	35	0	0	209

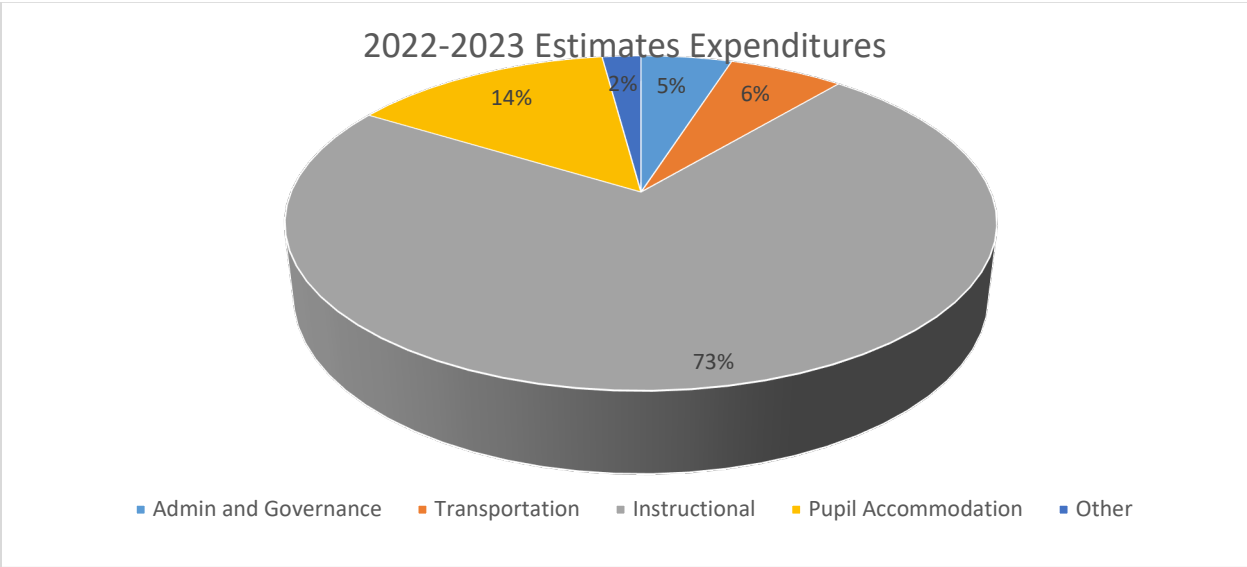
Totals	JK	SK	01	02	03	04	05	06	07	08	Total
Regular	188	206	247	251	283	332	319	306	311	385	2,828
FI	142	158	196	183	161	154	147	113	138	116	1,508
Self-Contained	0	2	0	14	7	7	14	8	4	7	63
											4,399

Secondary Enrolment Projections by School

	St. Charles College	Marymount Academy	St. Benedict Catholic SS	B.A.C. Catholic SS	Totals
Enrolment for Sept 1, 2022	828.00	205.00	482.00	444.00	1,959.00
Sept 2022: Regular (97%)	803.16	198.85	467.54	430.68	1,900.23
Sept 2022: Self Contained	59.00		17.00	-	76.00
Sept 2022 Student Totals projections	862.16	198.85	484.54	430.68	1,976.23

Summary Budget Analysis





Summary Budget Comparison Analysis

	2021-2022 Revised	2021-2022 Updated Budget	2022-2023 Estimates
Revenues			
Provincial Grants	92,881,969	96,556,407	95,956,407
Partnership and Priority Funding	4,673,167	1,302,660	1,302,660
Grants from Other Ministries	615,732	844,616	844,616
School Generated Funds	771,651	1,550,460	1,550,460
Federal Grants	534,000	619,195	619,195
Investment Income	60,000	60,000	60,000
Revenues from Other Sources	1,298,816	1,077,000	1,077,000
Amortization of Deferred Capital Contributions	6,466,933	6,466,933	6,466,933
	107,302,268	108,477,271	107,877,271
Expenditures			
Admin and Governance	5,337,519	4,835,458	5,235,458
Transportation	7,203,227	6,121,243	6,721,243
Instructional	79,447,672	76,359,959	77,759,959
Pupil Accommodation	15,183,656	15,528,666	15,328,666
Other	1,032,299	2,514,983	2,514,983
	108,204,373	105,360,309	107,560,309
Surplus from Operations for Year	-902,105	3,116,962	316,962
Less: Unavailable Internally Appropriated			100,000
Less: Unavailable for Compliance	535,290	535,290	189,039
Surplus for Compliance	-1,437,395	2,581,672	27,923
Opening Accumulated Surplus for Compliance	7,832,920	7,832,920	10,414,592
Surplus for Compliance	-1,437,395	2,581,672	27,923
Internally Appropriated	0	0	100,000
Accumulated Available for Compliance	6,395,525	10,414,592	10,542,515
	5.96%	9.60%	9.77%

As previously presented at the April board meeting as part of the variance analysis the deficit that was projected in 2021-22 revised estimates is not expected to materialize. Therefore, a column was added to reflect updated 2021-22 projections for comparative purposes and to show a clearer picture of the level

of our surplus. Based on March 31 data, the non-enveloped areas of projected underspending in the non-enveloped areas and the following are the result:

Item	Amount of underspending in \$000's
Enrolment increased since Revised Estimates.	600
Administration due to no bargaining being undertaken this year along with several vacant positions or position not filled for the entire year.	400
Facilities due to long-term absences, vacant positions and PPF funding received after Revised Estimates.	500
Transportation due to closures and route cancellations (as a result of COVID positive cases and driver shortage) – some of which will likely be clawed back at year end.	600
Instructional salaries and supply (teachers and ECE's) due to absences that were unable to be filled due to shortages of available staff– this averaged 20-30 positions every day – some were filled with unqualified staff but generally these absences were covered at the school level by staff that was present. (To place in context this works out to 98% of teacher salary is projected to be spent and 70% of budgeted supply costs.)	1,500
Miscellaneous other expenses related to school staff absences, inability to participate in professional development opportunities throughout the year – although staff	400
Total anticipated increase in reserves at Year End	4,000

The impact of this on our bottom line is as follows:

The year-end position would be 95% of non-enveloped budget would be spent.

Surplus from Operations for the Year would change from a deficit of \$1M to a surplus of \$3M.

Surplus for Compliance would change from a deficit of \$1.4M to a surplus of \$2.5M.

- Accumulated Surplus for Compliance would increase from \$6M to \$10M, 9% of our total revenues, which is not unreasonable in the current conditions and will continue to provide the board the flexibility to appropriate funds again next year towards system investments to improve our student experiences. Once the budget is approved, plans will be underway to ensure that appropriated funds remain student focused guided by our multi-year strategic plan and enhance deliverables to students.

Notwithstanding the ability to appropriate next year the senior team has identified and the board approved the following additional investments that have been undertaken prior to the end of the fiscal year which will reduce our surplus levels:

Item	Amount of underspending in \$000's
Advance timelines to increase our device to student ratio to a minimum of 2:1.	300-500
Address deficiencies with school yard perimeter fencing and Exterior Doors (to be funded by unused facilities funding)	150

Purchase replacement custodial equipment (to be funded by unused facilities funding)	100
Travers Street exterior building repairs (roofing, fencing, parking lot) -(to be funded by unused administration and facilities funding)	450

The projections for 2022-23 show a balanced budget with an internal appropriation of \$100K set aside for future device refresh.

Note. As this report goes on it will explain changes between 2021-22 revised estimates and 2022-23 estimates budget (not the 2021-22 updated budget, as it is not the official budget).

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 in projected enrolment, increases in salary benchmarks related to collective agreement negotiations, funding provided as Supports for Students, 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 under \$300K mainly due to a increase in projected enrolment and the increase in benchmark funding.

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.

Supplemental Grants

	2022-23 Estimates	2021-22 Revised	Increase/- Decrease	
Special Education Allocation	13,245,747	12,927,571	318,176	Note 1
Language Allocation	2,417,300	2,151,975	265,325	Note 2
Supported School Allocation	250,429	248,509	1,920	
Remote and Rural Allocation & Geographic Circumstances Top-up Allocations	1,940,727	1,909,367	31,360	
Learning Opportunities Allocation	1,269,044	1,282,474	-13,430	
Continuing Education Allocation and Other Program	294,395	272,160	22,235	
Cost Adjustment and Teacher Qualification Allocation	8,701,540	7,893,882	807,658	Note 3
New Teacher Induction Program Allocation	86,234	80,274	5,960	
ECE Q&E Allocation	389,967	435,798	-45,831	
Transportation Allocation	6,600,313	6,600,313	0	
Administration and Governance Allocation	3,526,887	3,521,260	5,627	
School Operations Allocation	6,933,184	6,821,493	111,691	Note 4
Declining Enrolment Adjustment	136,609	0	136,609	Note 5
Indigenous Education Allocation	1,936,411	1,892,759	43,652	
Mental Health and Well-Being Grant	783,735	484,225	299,510	Note 6
Supports for Students Fund	782,644	763,893	18,751	
Program Leadership Grant	1,000,496	999,389	1,107	
COVID-19 Learning Recovery Fund	1,397,821	0	1,397,821	Note 7
Permanent Financing of NPF	13,793	13,793	0	

Significant changes in allocations are as follows:

Note 1 - The *Special Education Allocation* consists of several components, the Special Education Per Pupil Amount, which fluctuates based on enrolment, an increase of \$30K. The Special Incident Portion is funded through an application process and is based on the specific needs of our system and students. We project this amount in the budget considering historical trending and forecasted demands. There was an increase in the Differentiated Special Education Needs

Amount of \$80K 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. There is also a new portion to this grant, Local Special Education Priorities (formerly a PPF) that is \$136K.

Note 2 - The *Language Allocation* increased by around \$150K as a result of the projected increase in enrolment for grades 4-12 and the FSL Areas of Intervention Component being transferred to the GSN from a PPF in the amount of \$82K.

Note 3 - The *Experience and Qualification Allocation* increased significantly this year by \$807K due to the increase in the average experience factor and an increase in the pupil benchmark.

Note 4 - The *School Operations Allocation* increased based on increased benchmark amount.

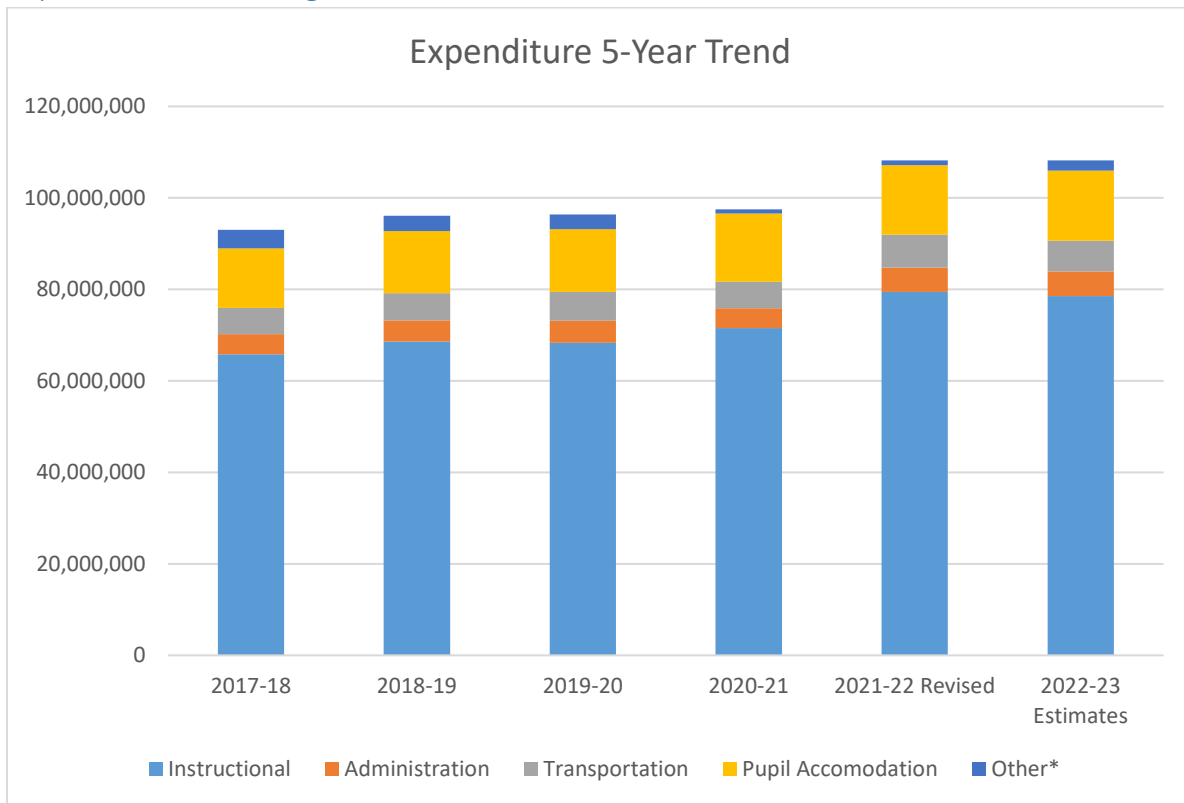
Note 5 - The *Declining Enrolment Adjustment* recognizes that it takes time for boards to react and adjust their cost structures accordingly because board costs do not all decline in a way that is strictly proportional to the declining enrolment that they are experiencing. As our projections for enrolment are declining and therefore, we meet the criteria in 2021-22 and will receive approximately \$136K in grant funding, which is the estimated change in eligible grants.

Note 6 - The *Mental Health and Well-Being Allocation* has increased by \$300K which represents \$200K in funding transferred from a PPF to the GSN and smaller increases in 2 other sections of the grant to support student mental health to foster the continued learning and well-being of students.

Note 7 - The *COVID-19 Learning Recovery Fund* which is temporary funding, previously provide through a PPF, is set out in the GSN regulation and expires at the end of August 2023. Its purpose is to allow school boards to continue to hire teachers, ECEs, EAs and other educational workers to address the following priorities:

- Learning recovery
- The implementation of the first year of a fully de-streamed Grade 9
- The delivery of remote learning
- Supports for special education
- Enhanced cleaning standards

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.

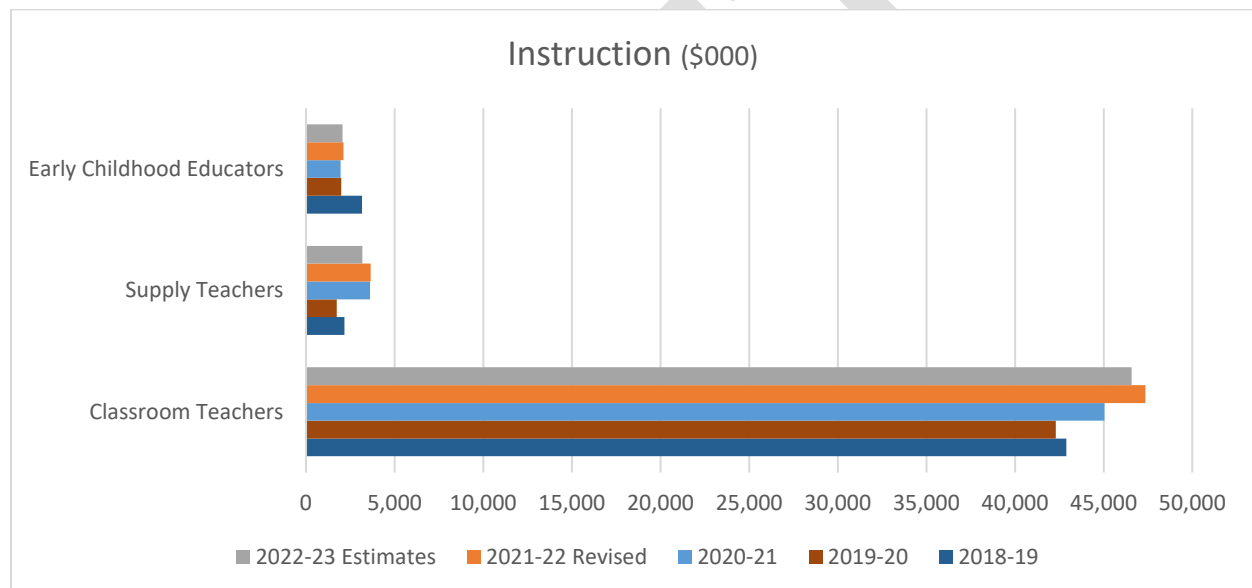
Detailed Estimated Expenditures

Description	2021-22 Revised Estimates Budget	2022-23 Estimates Budget	
INSTRUCTION			
Classroom Teachers	47,454,280	46,581,666	Note 1
Supply Staff	3,645,920	3,185,113	Note 1
Teacher Assistants	6,221,902	6,890,372	Note 1
Early Childhood Educator	2,105,101	2,058,042	Note 1
Textbooks and Supplies	4,001,360	2,746,344	Note 2
Computers	1,261,492	647,823	Note 3
Professionals Paraprofessionals and Technicians	3,964,209	3,987,487	
Library and Guidance	951,623	911,575	
Staff Development	433,399	372,812	
Department Heads	80,000	80,000	
Principals and VPs	3,674,320	3,711,703	
School Office	2,264,853	2,528,051	Note 4
Coordinators and Consultants	1,793,377	2,827,169	Note 5
Continuing Education	1,265,836	901,802	Note 6
Instruction - Amortization and Write Downs	330,000	330,000	
Total Instruction Expenses	79,447,672	77,759,959	
ADMINISTRATION			
Trustees	111,821	102,650	
Directors and Supervisory Officers	539,605	560,217	
Board Administration	4,610,093	4,496,591	
Admin - Amortization and Write Downs	76,000	76,000	
Total Administration Expenses	5,337,519	5,235,458	
TRANSPORTATION			
Pupil Transportation	7,203,227	6,721,243	Note 7
Total Transportation Expenses	7,203,227	6,721,243	
PUPIL ACCOMMODATION			
School Operations and Maintenance	7,915,846	8,188,600	Note 8
Other Pupil Accommodation	1,206,877	1,079,133	Note 9
Pupil Accommodation - Amortization and Write Downs	6,060,933	6,060,933	
Total Pupil Accommodation Expenses	15,183,656	15,328,666	

OTHER			
School Generated Funds Expenses	670,099	1,361,421	Note 10
Other Non-Operating Expenses	362,200	528,935	Note 11
Provision for Contingencies		624,627	Note 12
Other Expenses Category Total	1,032,299	2,514,983	
Total Expenses Category	108,204,373	107,560,309	

Explanations of Variances

Note 1: Instruction



- Early Childhood Educators are hired at a level directly related to the number of FDK classes with enrolment greater than 15. For 2022-23 the projected requirement for ECEs is 16 English and 13 French, a decrease of 1 French ECE.
- The average supply costs for the years 2014-15 to 2018-19 was \$1,887,201. The actual supply costs for 2019-20 were \$1,730,486 (In-person learning was shut down from the middle of March to the end of the school year due to COVID-19) and for 2020-21 were \$3,619,012 (a full year of COVID-19 impacts). To the end of April 2021-22, the cost of supply is \$2,617,878. Based on this information the 2022-23 projected supply costs are \$3,185,113, which is significantly greater than the previous average by approximately \$1.3 million. Funding for supply costs is part of the Pupil Foundation Grant which totals \$986,934, resulting in a projected shortfall of \$2,198,179 for 2022-23
- 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 2021-22. The ministry has directed boards that remote learning options are to be provided to students

however the level of demand at Sudbury Catholic is significantly lower than last year. Remote school offerings have not yet been finalized. The decrease in classroom teachers is expected to be approximately 10 FTE. It is important to note that teacher staffing is not only based on projected enrolment but also on the distribution of students, especially in elementary between schools, grades, and programming streams.

Special Education

	2021-22 Revised	2022-23 Estimates
Revenue		
SEPPA (Special Education per pupil amount)	5,078,912	5,050,617
Special Equipment Amount	388,411	418,466
Differentiated Special Education amount	5,540,095	5,730,827
Special Incidence Portion Amount	1,431,830	1,531,830
Section 23 Facilities Amount	191,121	192,297
Behaviour Expertise Amount	297,202	299,273
Northern Supports Initiative	354,000	400,000
Total Special Education Allocation	13,281,571	13,623,310

Expenses		
All Special Education Teachers	6,249,598	5,815,214
Supply Teachers	425,872	491,444
Educational Assistants	5,937,047	6,750,546
Supplies	217,390	152,390
SEA equipment	250,000	150,000
Computers	228,610	268,466
Professionals/Technical Staff	1,636,814	1,461,407
Staff Development	37,865	41,865
Coordinator / Behavioural Expert	173,297	349,336
Total Special Education Expenses	15,156,493	15,480,668
Less: Self-Contained Classes Allocation	771,218	860,315
Total Special Education Expenses	14,385,275	14,620,353
Total Surplus or (Deficit)	-1,103,704	-997,043

Use of Deferred Revenues		
Opening Operating Deferred Revenue	1,636,530	1,000,000
Revenue for operating	12,611,276	12,876,577
Expense for operating	-13,629,946	-13,763,695
Closing Operating Deferred Revenue	617,860	112,882

Opening SEA Deferred Revenue	612,245	522,312
Revenue for SEA	238,411	268,466
Expense for SEA	-328,610	-368,466
Closing SEA Deferred Revenue	522,046	422,312
Opening ABA training Deferred Revenue	40,074	45,239
Revenue for ABA training	20,165	20,075
Expense for ABA training	-15,000	-30,000
Closing ABA training Deferred Revenue	45,239	35,314

The projected budget for 2022-23 shows that we will spend most 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 the budget for teacher expenses is related to the reduction of 3 system classes resulting from the new integration model that is being implemented. The increase in budget for Educational Assistants is the result of the impact of integrating special education students into the classroom as many of these students require additional supports. Expenses related to NSI were under contracts and professional staff in 2021-22, however the areas of need transferred in 2022-23 and the change in direction is to hire EAs and a Social Worker. The increase in Coordinator/Behaviour Expert is due to the addition of one Equity and Inclusion position. 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	Enabled Learning and Teaching (TELT) Contacts	Indigenous Education Leads	Program Leadership Grant Total
Base Amount	133,547	166,891	166,891	166,891	104,809	166,891	905,920
Travel and PD Amount	13,942	17,423	17,423	17,423	10,942	17,423	94,576
Total Calculated Allocation	147,489	184,314	184,314	184,314	115,751	184,314	1,000,496
Salary	127,800	149,456	149,380	151,400	109,476	109,476	796,988
Benefits	28,588	13,799	13,799	16,164	13,237	13,237	98,824
Professional Development	10,000	10,000	10,000	10,000	8,000	10,000	58,000
Travel	3,942	7,423	7,423	7,423	2,942	7,423	36,576
Total Expenses	170,330	180,678	180,602	184,987	133,655	140,136	990,388
	-22,841	3,636	3,712	-673	-17,904	44,178	10,108

Note 2: Textbook and Supplies

In 2020-21 there were expenses related to funds that were appropriated (approx. \$600K) and an allocation for PPF funding (approx. \$600K), this funding is not available in the 2022-23 school year and therefore the budget decreased. Aside from this there was minimal change in related expenditures.

Note 3: Computers

In 2021-22 the board received and invested a significant amount of PPF funding and funds appropriated from the previous year to purchase additional devices in support of two goals:

- Increase the number of devices available to meet the requirements for students to participate in remote learning as a result of the impact of COVID-19.
- Increase our overall device to student ratio to 2:1 to enhance student learning within the classroom.

This funding is not available in 2022-23 and therefore there is a decrease in this expense area of just over \$600K. It is important to note however with this sudden increase in devices resulted in the requirement for us to reassess our replacement plan. The costs to replace devices is now significantly more than originally planned and so the strategy we undertook was to put funds aside each year so that when we reach the year of replacement, we are ensured to have the funds to do this. It also levels out spending and promotes more effective budgeting.

Note 4: School Office

The 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. The increase in the projected expenses reflects an increase in school secretaries of 3.22FTE to assist schools with the increasing demands (St. Charles, St. Francis, Holy Cross, Holy Trinity, and Bishop Alexander Carter).

Note 5: Coordinators and Consultants

There was a significant increase in the coordinator/consultant line resulting from new programming investment for the 2022-23 school year, which will be assessed for effectiveness as part of next years budget process. This investment is for two types of positions. The first is Literacy coaches for our grade K-6 schools, for which there will be a total of 3.9 FTE. The second is Technology Enabled Learning Facilitators for our grade 7-12 schools, the positions will total 3.5FTE. These positions are school embedded to ensure that each school has access to these services. The board will also invest in an FSL (French as a Second Language) consultant in 2022-23.

Note 6: Continuing Education

Budgeted expenses were reduced for 2022-23 due to the expiry of the Personal Support Workers PPF (whereby the ministry funded participation in this program).

Note 7: Transportation

Budgeted expenses were reduced for 2022-23 due to the expiry COVID-19 PPF intended to support enhanced cleaning, etc. on school buses.

Note 8: School Operations and Maintenance

Category	Description	2021-22 Revised Budget	2022-23 Estimates Budget
Custodial Operations	Wages	2,664,945	2,552,292
	Benefits	800,351	769,500
	Supplies	303,250	185,250
	Services	674,254	823,800
Maintenance Operations	Wages	418,683	422,800
	Benefits	123,264	124,500
	Supplies	129,500	96,500
	Services	459,500	481,320
Utilities	Electricity	725,000	725,000
	Heating - Oil	20,000	20,000
	Heating - Gas	325,000	650,000
	Water and Sewerage	220,000	215,000
School Operations and Maintenance Administration	Wages	582,345	673,254
	Benefits	174,704	195,934
	Supplies	1,250	1,150
	Furniture and Equipment Expenses	111,500	76,500
	HR and Professional Development	11,500	9,000
	IT and Communication	6,800	6,300
	Travel Expenses	16,500	16,000
	Vehicle Expenses	57,500	54,500
Insurance	90,000	90,000	
	Total Expenses	7,915,846	8,188,600

The most significant change in the facilities budget was the decrease in the custodial operations staffing costs that is the result of a PPF provided in 2021-22 that is no longer available, this affects both staffing and supplies.

The increase in custodial services is the result of increasing the contract for replacement custodial services from 20 hrs/day to 48 hrs/day to address high levels of absences.

The budget for natural gas is estimated to increase dramatically due to the impact of near record low storage levels in North America exasperated by the current situation in Europe. As a result, pricing is almost triple last years unit cost and uncertainty remains for both the short- and long-term forecasts. The market is being closely monitored and we are working with an energy consultant to ensure effective purchasing of natural gas.

The increase in wages in the School Operations section represents the new position of a Health and Safety position.

Note 9: 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 10: School Generated Funds

Spending from school generated funds decreased significantly over the past couple of years due to the inabilities of schools to participate in activities with the impact of COVID-19. It is expected that during the 2022-23 school year activities will return to more normal levels so in anticipation of this the budget has been increased back to pre-pandemic levels.

Note 11: Other Non-operating Expenses

In 2021-22 spending on this line included retiree gratuities and benefits. The 2022-23 budget reflects projected expenses for this as well as almost \$240K for PPE procured through MGCS (Ministry of Government and Consumer Services) for which the corresponding revenues have also been included in the budget.

Note 12: Other Non-Operating Expenses

This budget line shows a 1% increase to salaries as prescribed by the Ministry of Education.

Facilities Capital Funding

Funding Allocation	2022-23 Estimates
School Condition Improvement	
70% Major Building Components	3,715,190
30% Other Building Components	<u>1,592,224</u>
Total	5,307,414
School Renewal Allocation	<u>1,383,410</u>
Total	6,690,824
Less: Estimated Project Costs	<u>6,600,000</u>
Carryover/Contingency	<u>90,824</u>

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 2022/23 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 throughout the school year. The criteria used for evaluation includes:

- Health and Safety factors
- 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 2022/23

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

Site	Project Title	Detail/Requirements	Estimate
SCC	Building Envelope Upgrades	Window replacement first floor and exterior door replacements	\$800,000
St John	Interior Renovations	AODA ramps and washroom upgrades as well as modernizing of several classrooms which includes enhanced technology	\$1,500,000
MMA	Grounds	Outdoor learning space, retaining wall, foundation repairs	\$400,000
MMA	Interior Renovations	AODA elevator installation and ramp	\$1,300,000
St James	Ventilation Upgrade	To replace unit ventilators in gym with central HVAC unit	\$500,000
Holy Trinity	Interior Renovations	Discovery room renovations and washroom expansion	\$600,000
Various Locations	Interior Renovations	To install a universal washroom at BAC, St Benedict, SCC, St Francis, St Joseph, St Paul	\$1,500,000
Total			\$6,600,000