



**SUDBURY CATHOLIC
DISTRICT SCHOOL BOARD**

Draft Estimates Budget
2023-2024

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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 2023-24 budget continue to be as follows:

- To remain student focused guided by our multi-year strategic plan;
- Classroom environments must reflect 21st century pedagogy;
- Promote professional learning for educators to meet the needs of the 21st century learner;
- 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:

- Collective bargaining;
- The need to plan for succession and leadership development;
- Changing demographic and diversity of our Sudbury Catholic community;
- Changes to secondary programming (ie. de-streaming, e-learning, etc.);
- Ontario Human Rights Commission – Right to Read Report;
- Levels of absenteeism;
- Labour shortage across the system;
- Planning for sustainability of investments in the classroom;
- Utilization levels of schools;
- Continue with AODA planning and implementation;
- Uncertainty regarding Grants for Student Needs (GSN) funding;
- Uncertainty regarding Priorities and Partnership Funding (PPF);
- Emphasis on learning recovery and addressing the impact of COVID-19.

The budget consultation process highlighted several areas that are of importance to our stakeholders. These themes are as follows:

- More classroom supports for behaviour and special education needs
- Continuation of classroom tutors
- Smaller class sizes
- More emphasis on reading – all students have the right to read
- French Immersion support and an emphasis on oral language
- Creating an optimal learning environment with more supports, etc.

The proposed budget document will identify the actions being taken to support the priorities as identified by our stakeholders.

Highlights of the 2023-24 Grants for Students Needs

On April 17, 2023 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 2023-24 school year:

- 2023:B03 – Better Outcomes for Students
https://efis.fma.csc.gov.on.ca/faab/Memos/B2023/B03_EN.pdf
- 2023:B04 – 2023-24 Grants for Student Needs Funding
https://efis.fma.csc.gov.on.ca/faab/Memos/B2023/B04_EN.pdf
- 2023:B05 – 2023-24 Priorities and Partnerships Funding (PPF)
https://efis.fma.csc.gov.on.ca/faab/Memos/B2023/B05_EN.pdf
- 2023:B06 – Student Transportation Grant – Grants for Student Needs 2023-24
https://efis.fma.csc.gov.on.ca/faab/Memos/B2023/B06_EN.pdf

- 2023:B07 – Capital Funding for the 2023-24 School Year
https://efis.fma.csc.gov.on.ca/faab/Memos/B2023/B07_EN.pdf

In these memos the government set out funding parameters for the 2023-24 school year. The funding outlined in these documents is part of the Grants for Student Needs Technical Paper, which was released in April 2023. A summary of the funding are as follows:

Support for the Administration of Remote Learning and the Promotion of Safe and Clean Schools

In 2022-23 COVID-19 Learning Recovery Fund was funded through the GSN but only as a one-time funding opportunity. This is a loss of funding in 2023-24 of over \$1.3M. It was replaced with the Safe and Clean Schools Supplement to fund additional Social Worker, Child and Youth Worker, EA, or custodial positions in the amount of \$174K.

Of note, the board has the option to continue to offer the option of remote learning for the 2023-24 school year and will be supported with funding for Principals, Vice-Principals, school-based administrative staff however there was not sufficient interest to offer remote programming with no requests for the elementary panel and less than 10 secondary students requesting this option. We are able to accommodate the secondary requests through e-learning.

Student Transportation

The ministry introduced a new funding framework for student transportation that includes more specifically identified funding allocations as well as an increased reporting requirement to assess how boards are using the funding provided. There is also a transition funding amount for a four-year period that will ensure boards maintain their current funding levels to give them time to transition. However, with increases in the number of students identified with exceptionalities requiring alternative transportation, there is more demand than ever on this funding envelope.

Labour Related Changes

Labour benchmarks

- CUPE \$1/hour increase
- Teachers 1.25%
- P/VP unchanged

Support for Students Fund (SSF)

This funding was provided during the last round of bargaining and will be continued in 2023-24 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.

Realignment of Indigenous Funding

The realignment restricts funding provided for FNMI courses to only subsidize courses that have less than 23 students enrolled. This new ministry directive was provided after the board staffing deadlines as per the collective agreement and therefore has significant budget implications (a

decrease of approx. \$1M for the board). There is one time mitigation funding provided to assist managing this realignment in the amount of \$155K.

There is also a new Supplemental amount provided as part of the Board Action Plan funding of just over \$600K, however, the ministry has not yet provided guidance on how these funds should be used.

Keeping up with Costs and Ongoing Implementation

Non-Staff Benchmarks

The School Operations grant will see an increase of 2% to manage the increase in costs related to operating all board facilities. This is a challenge as costs for items such as utilities, snow removal, and increased ventilation is well above the 2% provided.

Interim Special Incident Portion (SIP) Funding Allocation

Special Incident Portion funding is used to service our students with extraordinarily high needs will not be calculated based on actual needs but rather on historical funding plus a growth rate as a temporary measure while the ministry undertakes a review to modernize the allocation formula.

Enhanced Accountability Measures

This is new funding for an External Audit Allocation that will be used to increase accountability. External auditors will perform enrolment audits (6 boards annually) and staffing audits (15 boards annually).

Priorities and Partnership transferred to the GSN

Specialist High Skills Major (SHSM) Expansion

This additional funding supports program growth in the areas of skilled trades and other high demand industries in key labour market sectors, has now moved into the GSN to complement the funding already provided.

Early Math Interventions for Students with Special Needs

This funding helps increase student engagement, closes the learning gap and ensure students are prepared for the transition into a de-streamed Grade 9 curriculum. This funding is being transferred into the GSN in the Differentiated Special Needs Amount Allocation as a new section.

Demographic Data Gathering

This amount will support the collection and analysis of student demographic data to assist with addressing disparities in student achievement and has been transferred to the GSN.

Priorities and Partnerships Funding

Approved at this time are the following:

Name	Amount (\$)
Aboriginal Youth Entrepreneurship Program (AYEP)	\$26,000
De-streaming Implementation Supports	\$27,500
Early Reading Enhancements (Screening Tools)	\$37,100
Education Staff to Support Reading Interventions	\$274,300
Entrepreneurship Education Pilot Programs	\$10,000
Experiential Professional Learning for Guidance	\$12,100
Health Resources Training and Support	\$7,900
Learn and Work Bursary	\$20,000
Licenses for Reading Intervention Supports	\$116,700
Math Recovery Plan: Board Math Lead	\$166,600
Math Recovery Plan: Digital Math Tools	\$49,400
Math Recovery Plan: School Math Facilitator	\$273,000
Professional Assessments	\$113,500
Skilled Trades Bursary Program	\$11,000
Special Education Special Qualification Subsidy	\$8,100
Staffing to Support De-Streaming/Transition to High School	\$338,400
Summer Learning for Students with Special Education Needs	\$89,500
Summer Mental Health Supports	\$99,800

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

2023-24 Estimates documents are due to the Ministry by June 30, 2023.

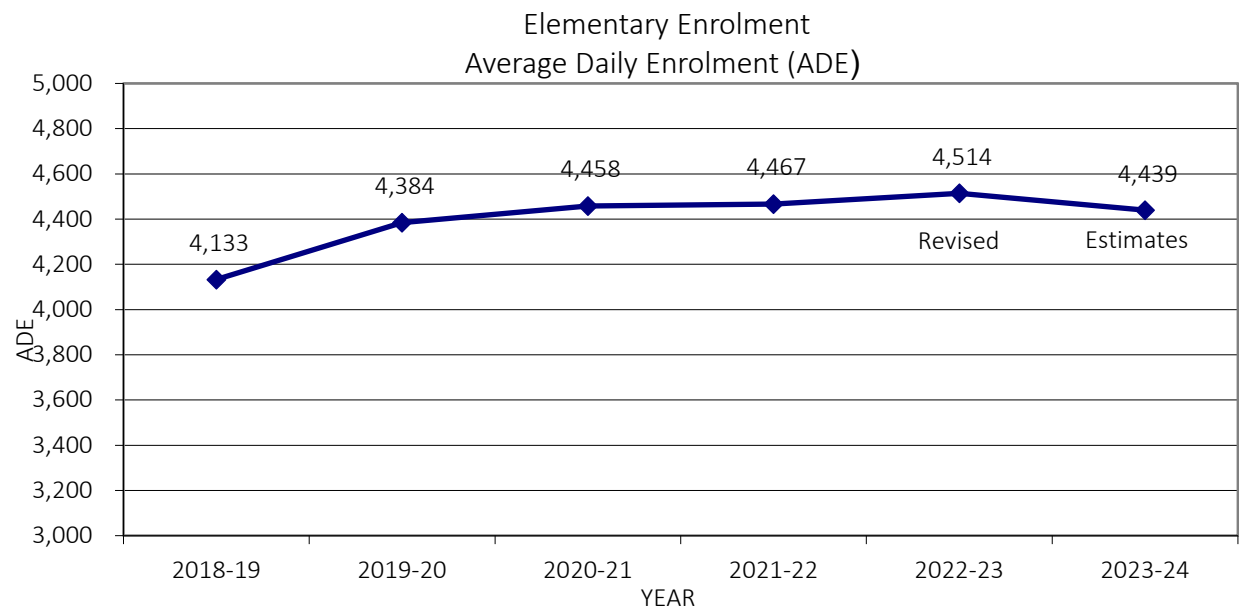
Enrolment and Class Size

A significant part of the budget-setting process was 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.

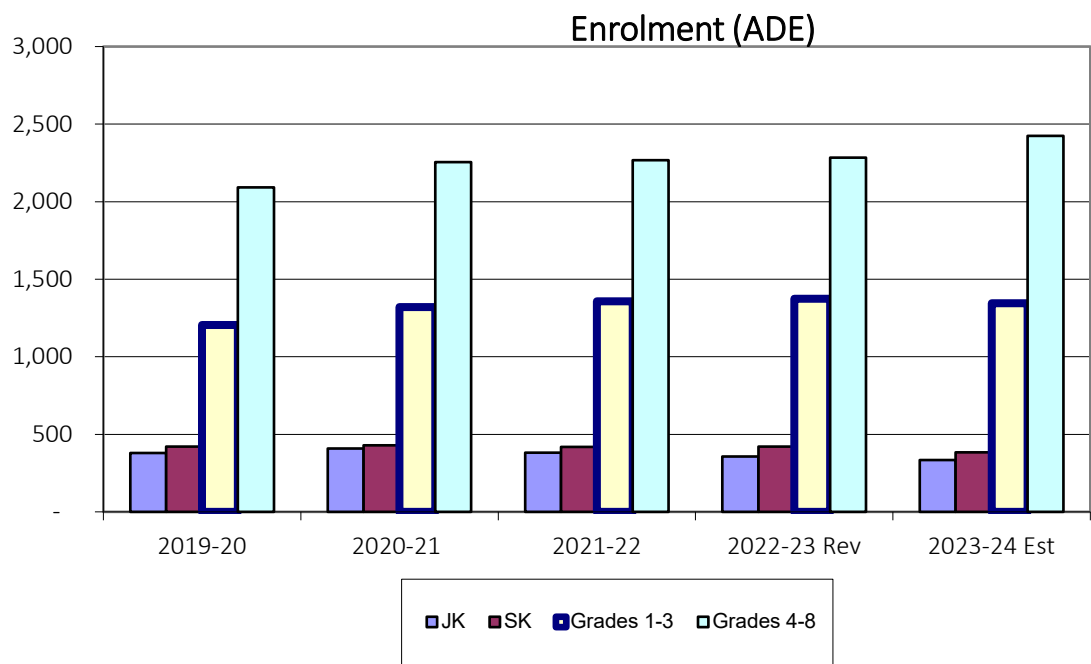
There is an inherent element of risk in projecting enrolment. If the projection is too low, the result will be understaffing, rearrangement of classes in the fall, and a surplus of funds that will have to be allocated to budget priorities as part of the revised budget process in December.

Although this is not ideal it can be adjusted in the fall once the students return to school. On the other hand if the projections are too high the result will be overstaffing (which cannot be rightsized in the fall as per the collective agreements), rearrangement of classes in the fall, and there may be a cut in priority services as funding will be less than anticipated and the goal is to balance the budget.

Elementary Global Enrolment Trending (ADE)



Elementary Enrolment Trending by Grade



Elementary Class Size Analysis

The table below indicates the funded number of students per class in comparison to the board average number of students per class. Please note that at all levels the board has staffed smaller class sizes than it is funded, showing the commitment of the board to smaller class sizes, while absorbing the additional costs that are not funded.

Primary Class Size	Funded	Staffed
FDK	25.6	21.1
Primary (Grades 1-3)	19.8	19.0
Junior/Intermediate (Grades 4-8)	24.5	23.5

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	2
16 to 20	14
21 to 25	11
27 to 29	5
Total	32

# of Primary Classes	
20 and Under	61
22	2
Total	63

# Grade 3/4 Combined Classes	
20 and under	7
23	6
Total	13

# of Junior/Intermediate Classes	
25 and Under	81
26	11
27	2
28	11
29	2
Total	107

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

Elementary Enrolment Projections by School and Program

Location	Program	JK	SK	1	2	3	4	5	6	7	8	Total
Bishop Alexander Carter (7-8)	Regular									86	94	180
	French Immersion									37	47	84
										123	141	264

Holy Cross	Regular	23	9	25	20	16	25	28	31			177
	French Immersion	13	18	22	23	28	23	24	28			179
		36	27	47	43	44	48	52	59			356

Holy Trinity	Regular	44	39	31	53	62	63	60	66			418
	French Immersion	16	31	35	29	30	28	17	28			214
		60	70	66	82	92	91	77	94			632

Immaculate Conception	Regular	8	11	9	16	24	23	32	27			150
	French Immersion	11	7	14	13	18	7	7	7			84
		19	18	23	29	42	30	39	34			234

Marymount Academy (7-8)	Regular									45	26	71
	French Immersion									22	34	56
										67	60	127

Pius XII	Regular	21	26	28	28	36	41	30	30			240
	Special Education			3	1	4		1	1			10
		21	26	31	29	40	41	31	31			250

St Anne	Regular	10	8	12	13	15	14	27	13			112
	French Immersion	6	11	9	12	14	8	13	17			90
		16	19	21	25	29	22	40	30			202

St Benedict CSS (7-8)	Regular									83	103	186
	French Immersion									14	30	44
										97	133	230

St Charles	Regular	16	24	23	20	29	27	27	41			207
	French Immersion	24	18	21	31	22	27	22	17			182
		40	42	44	51	51	54	49	58			389

St Charles College (7-8)	Regular									110	116	226
	French Immersion									39	37	76
	Special Education									5	4	9
										154	157	311

St David	Regular	30	28	31	44	36	35	42	49			295
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St Francis	Regular	17	16	18	21	29	34	43	27			205
	French Immersion	16	21	18	27	13	13	17	15			140
	Special Education					10	8	6	11			35
		33	37	36	48	52	55	66	53			380

St James	Regular	14	19	14	15	17	14	22	25	6	20	166
	French Immersion	15	13	15	24	14	17	17	10	4	12	141
		29	32	29	39	31	31	39	35	10	32	307

St John	Regular	19	13	19	16	11	21	19	24			142
	French Immersion	14	13	12	15	16	16	5	7			98
		33	26	31	31	27	37	24	31			240

St Joseph	Regular			4		3						7
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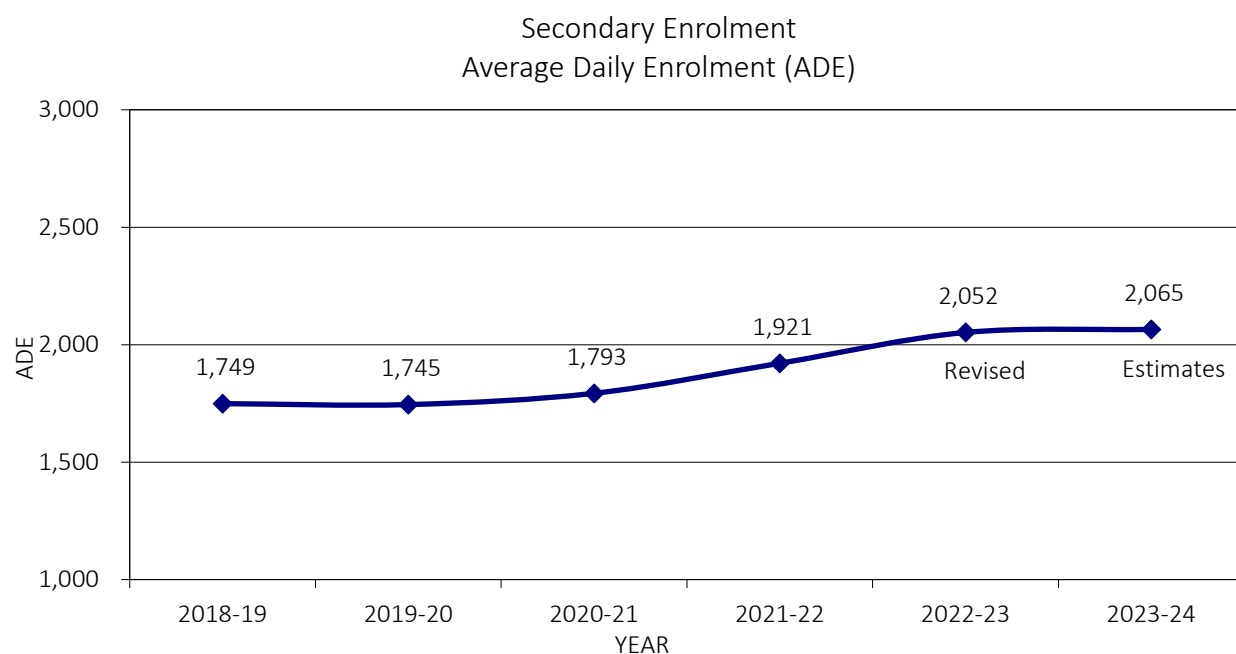
St Paul	Regular	13	11	11	16	8	8	19	18			104
	French Immersion	15	9	12	14	16	13	25	7			111
		28	20	23	30	24	21	44	25			215

Program	JK	SK	1	2	3	4	5	6	7	8	Total
Regular	215	204	225	262	286	305	349	351	330	359	2,886
French Immersion	130	141	158	188	171	152	147	136	116	160	1,499
Special Education	0	0	3	1	14	8	7	12	5	4	54
											4,439

Secondary Enrolment

Secondary enrolment 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%.

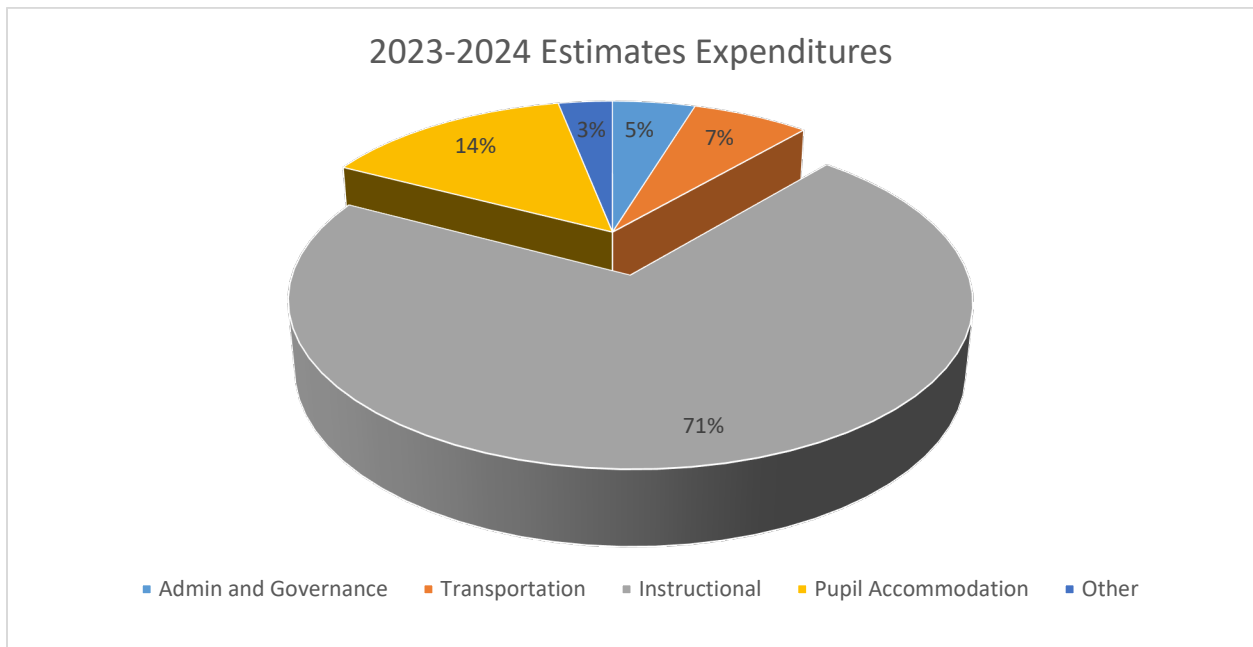
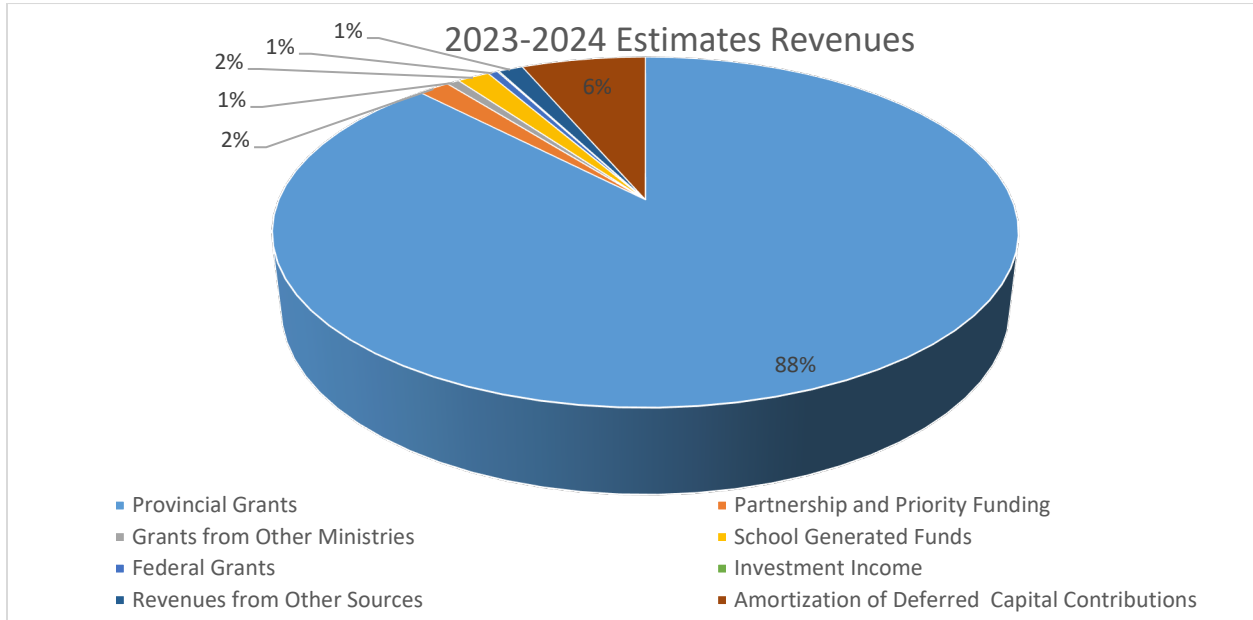
Secondary Global Enrolment Trending (ADE)



Secondary Enrolment Projections by School

	St. Charles College	Marymount Academy	St. Benedict Catholic SS	B.A.C. Catholic SS	Totals
Projected Enrolment at March 31, 2023	774.00	235.00	563.00	477.00	2,049.00
Regular (98%)	758.52	230.30	551.74	467.46	2,008.02
Special Education	41.00		16.00		57.00
Sept 2023 Student Totals projections	799.52	230.30	567.74	467.46	2,065.02

Summary Budget Analysis



Summary Budget Comparison Analysis

	2022-2023 Revised	2022-2023 Updated Budget	2023-2024 Estimates
Revenues			
Provincial Grants	97,871,327	97,871,327	98,442,393
Partnership and Priority Funding	1,818,553	1,818,553	1,827,900
Grants from Other Ministries	1,082,609	1,082,609	731,849
School Generated Funds	1,880,058	1,880,058	1,880,058
Federal Grants	593,105	593,105	569,052
Investment Income	111,880	111,880	100,000
Revenues from Other Sources	1,411,918	1,411,918	1,426,791
Amortization of Deferred Capital Contributions	7,212,409	7,212,409	7,212,409
	111,981,859	111,981,859	112,190,452
Expenditures			
Admin and Governance	5,318,230	5,118,230	5,278,243
Transportation	6,896,874	6,896,874	7,500,000
Instructional	80,958,668	80,758,668	79,890,063
Pupil Accommodation	16,707,908	15,758,365	16,058,017
Other	2,913,663	2,913,663	3,452,092
	112,795,343	111,445,800	112,178,415
Surplus from Operations for Year	-813,484	536,059	12,037
Less: Unavailable Internally Appropriated			
Less: Unavailable for Compliance	125,096	125,096	79,690
Surplus for Compliance	-938,580	410,963	-67,653
Opening Accumulated Surplus for Compliance	6,395,525	6,395,525	6,806,488
Surplus for Compliance	-938,580	410,963	-67,653
Internally Appropriated	0	0	
Accumulated Available for Compliance	5,456,945	6,806,488	6,738,835
	4.87%	6.08%	6.01%

As previously presented at the May board meeting as part of the variance analysis the method in which was used to record the purchase of the portable pack was adjusted by the ministry which resulted in an in year surplus that will be used over time to write off the amortization of those portables.

The projections for 2023-24 show a balanced budget with the exception of the cost of amortizing the portable purchase for Holy Trinity. This deficit was previously approved as discussed above.

Note. As this report goes on it will explain changes between 2022-23 revised estimates and 2023-24 estimates budget (not the 2022-23 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 of just under \$600K as explained below.

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 \$200K mainly due to the net effect of a decrease 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 the net effect of a decrease in projected enrolment and the increase in benchmark funding.

Supplemental Grants

Grant	2022-23 Revised	2023-24 Estimates	Increase/- Decrease	
Special Education Allocation	13,862,062	14,455,784	593,722	Note 1
Language Allocation	2,417,300	2,491,296	73,996	
Supported School Allocation	258,982	122,479	-136,503	Note 2
Remote and Rural Allocation & Geographic Circumstances Top-up Allocations	1,965,203	1,977,152	11,949	
Rural and Northern Education Allocation	161,676	172,856	11,180	
Learning Opportunities Allocation	1,277,670	1,591,281	313,611	Note 3
Continuing Education Allocation and Other Program	228,683	248,791	20,108	
Cost Adjustment and Teacher Qualification Allocation	7,715,916	8,349,844	633,928	Note 4
New Teacher Induction Program Allocation	86,234	94,100	7,866	
ECE Q&E Allocation	385,626	360,072	-25,554	
Restraint Savings Allocation	-34,570	-34,570	0	

Transportation Allocation	6,881,062	7,207,661	326,599	Note 5
Administration and Governance Allocation	3,559,078	3,727,687	168,609	Note 6
School Operations Allocation	7,142,531	7,257,686	115,155	Note 7
Community Use of Schools Allocation	91,905	92,960	1,055	
Declining Enrolment Adjustment	0	245,659	245,659	Note 8
Indigenous Education Allocation	1,952,884	1,615,085	-337,799	Note 9
Mental Health and Well-Being Grant	790,342	817,407	27,065	
Program Leadership Grant	1,000,496	1,008,213	7,717	
Supports for Students Fund	769,705	809,130	39,425	
COVID-19 Learning Recovery Fund	1,397,821	0	-1,397,821	Note 10
One-Time Realignment Mitigation Fund	0	155,775	155,775	Note 11

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 generally funded through an application process and is based on the specific needs of our system and students however for 2023-24 it is calculated based on historical trends and a growth component (as the ministry is in the process of revisiting the method in which this grant is calculated). 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 *Supported School Allocation* consisted of revenue to assist with funding our ‘supported schools’, namely St. Joseph. For the upcoming year there is no enrolment at our St. Mark location, which would normally received funding through this grant, and as such no programming is being offered therefore we are not eligible for that portion of the funding.

Note 3 - The *Learning Opportunities Allocation* increased due to a new supplement provided to support Safe and Clean School in the amount of \$175K and because the Special High Skills Major was rolled from a PPF into the GSN in the amount of \$120K.

Note 4 - The *Experience and Qualification Allocation* increased significantly this year by \$633K due to the increase in the average experience factor and an increase in the pupil benchmark.

Note 5- The *Transportation Allocation* increased based on a change in the funding model and an additional transition amount to assist with the transition to the new model.

Note 6 - The *Administration and Governance Allocation* increased based on increased benchmark amount, increased allocation, the Demographic data PPF was rolled into the GSN, and the new allocation for external enrolment and staffing audits.

Note 7 - The *School Operations Allocation* increased based on increased benchmark amount.

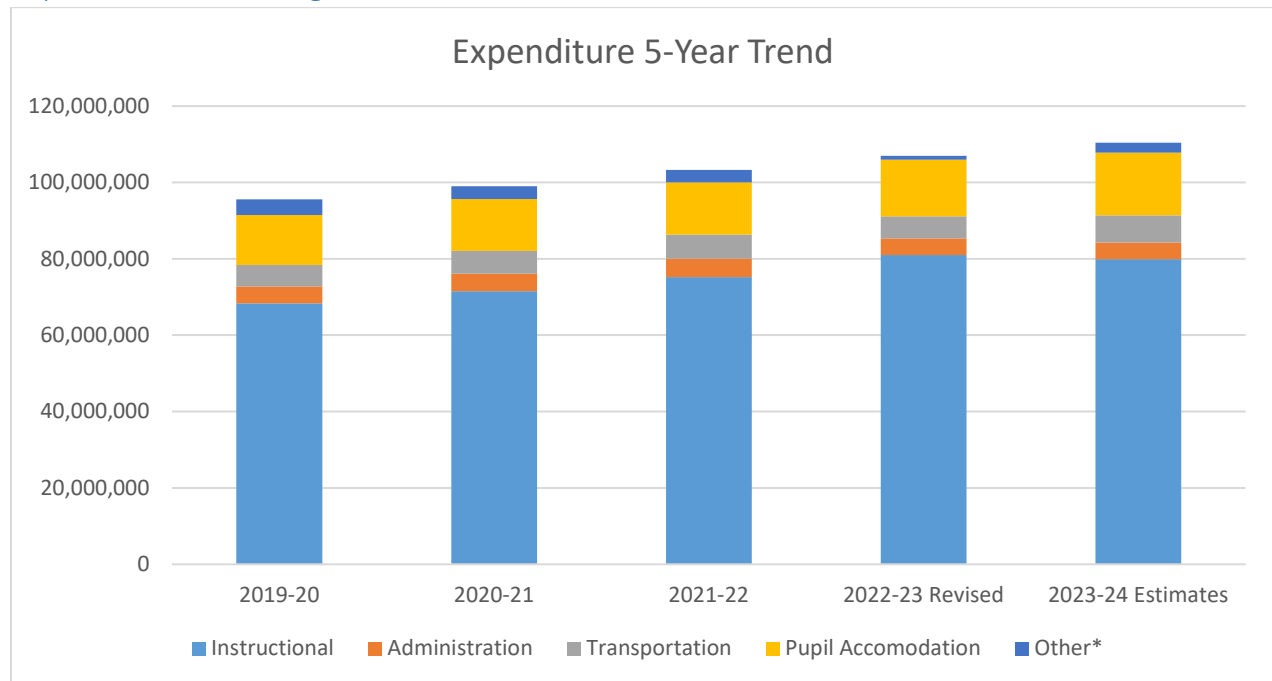
Note 8 - The *Declining Enrolment Adjustment* recognizes that it takes time for boards to react and adjust their cost structures accordingly because board costs do not all decline in a way that is strictly proportional to the declining enrolment that they are experiencing. As our projections for enrolment are declining and therefore, we meet the criteria and will receive approximately \$246K in grant funding, this may be adjusted once our actual enrolment is established.

Note 9 - The *Indigenous Education Allocation* changed significantly this year which negatively impacted our staffing because the GSN was issued the day after our staffing deadlines. In the past the GSN indicated that our board received approx. \$1M for FNMI Studies (our assumption was that would continue as there was no indication to the contrary) and we use those funds to hire staff (approx. 10 FTE). In the 2023-24 GSN our allotment for FNMI Studies is \$21K, which will not cover the cost of the teachers hired, therefore we overstaffed by approx. 10 FTE. There is a new allocation of \$632K denoted as a supplemental amount however the use of these funds are yet to be defined. We are working closely with the union to reduce the impact of the overstaffing and using whatever funds we can to cover this amount. This will be revisited and updated as part of Revised Estimates.

Note 10 - The *COVID-19 Learning Recovery Fund* which is temporary funding and expires at the end of August 2023 so it is shown as a reduction in our overall funding.

Note 11 - The *One-Time Realignment Mitigation Fund* which is temporary funding to assist with the impact of the reduction in the area of FNMI Studies. The amount is \$155K and will be used to offset some of the overstaffing however its impact is minimal.

Expenditures Trending



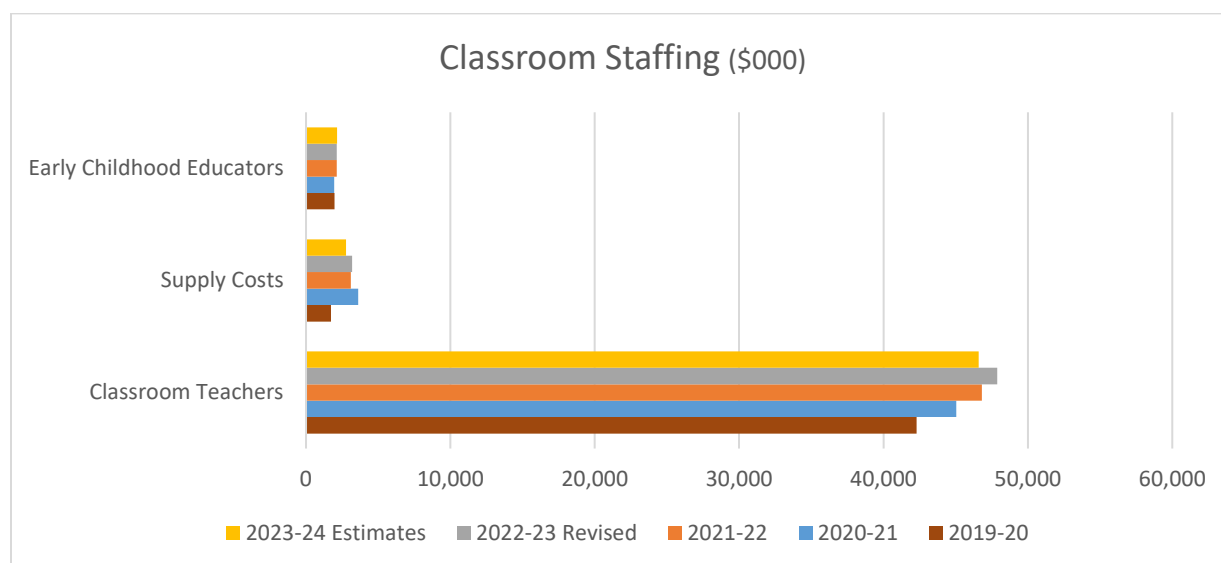
Detailed Estimated Expenditures

Description	2022-23 Revised Estimates Budget	2023-24 Estimates Budget	
INSTRUCTION			
Classroom Teachers	47,884,437	47,659,853	Note 1
Supply Staff	3,185,951	2,774,671	Note 1
Teacher Assistants	7,460,962	7,517,744	
Early Childhood Educator	2,133,975	2,140,705	Note 1
Textbooks and Supplies	3,597,474	3,014,990	Note 2
Computers	667,823	696,341	Note 3
Professionals Paraprofessionals and Technicians	4,526,141	4,870,436	Note 4
Library and Guidance	967,659	888,473	
Staff Development	339,462	334,012	
Department Heads	80,000	80,000	
Principals and VPs	3,593,992	3,581,648	
School Office	2,487,672	2,501,805	
Coordinators and Consultants	2,146,983	2,204,999	
Continuing Education	1,228,301	966,550	Note 5
Instruction - Amortization and Write Downs	657,836	657,836	
Total Instruction Expenses	80,958,668	79,890,063	
ADMINISTRATION			
Trustees	102,650	102,650	
Directors and Supervisory Officers	564,217	564,436	
Board Administration	4,576,498	4,536,292	
Admin - Amortization and Write Downs	74,865	74,865	
Total Administration Expenses	5,318,230	5,278,243	
TRANSPORTATION			
Pupil Transportation	6,896,874	7,500,000	Note 6
Total Transportation Expenses	6,896,874	7,500,000	
PUPIL ACCOMMODATION			
School Operations and Maintenance	8,179,067	8,401,610	Note 7
Other Pupil Accommodation	2,049,133	1,062,793	Note 8
Pupil Accommodation - Amortization and Write Downs	6,479,708	6,593,614	
Total Pupil Accommodation Expenses	16,707,908	16,058,017	
OTHER			
School Generated Funds Expenses	1,754,962	1,754,962	
Other Non-Operating Expenses	614,660	191,000	Note 9

Provision for Contingencies	544,041	1,506,130	Note 10
Other Expenses Category Total	2,913,663	3,452,092	
Total Expenses Category	112,795,343	112,178,415	

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 2023-24 the projected requirement for ECEs is 18 FTE in Regular programming and 12 FTE in French Immersion programming. The total ECE count remained consistent with 2022-23.
- 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), for 2020-21 were \$3,619,012 (a full year of COVID-19 impacts), and for 2021-22 were \$3,113,471. Based on this information the 2022-23 projected supply costs are \$2,859,032 and the amount spent to April 30 is \$1,945,813. For the 2023-24 school year funding for supply costs is part of the Pupil Foundation Grant and totals \$1,087,665, the projected budget for 2023-24 is \$2,774,671 resulting in a projected shortfall of \$1,687,006 for 2023-24. It is important to keep in mind that the cost of supply staff is understated as, on average, there are several positions on a daily basis that remain unfilled due to the excessive level of absenteeism.
- Classroom teachers' budget decreased from revised as the boards have not been in receipt of the level of PPF funding for teacher costs that it received in 2022-23 resulting in a loss of funding for approx. 5 teaching positions. There were 2 positions added for

Special Education and an Inclusion Facilitator. 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.

- Costs related to increases are not included in any of the staffing categories for which collective bargaining has not been completed as the ministry has directed boards to include these costs as part of the Provision for Contingencies category.

Tutoring Program

One of the top themes that was identified during the budget consultation process was the continuation of the tutoring program in our schools. Unfortunately the PPF for this program expires at the end of the 2022-23 school year, however the board has identified approx. \$260K to invest in the continuation of this program. This will allow schools to continue to offer the tutoring program throughout the 2023-24 school year.

Special Education

	2022-23 Revised	2023-24 Estimates
Revenue		
SEPPA (Special Education per pupil amount)	5,208,469	5,305,562
Special Equipment Amount	426,457	424,188
Differentiated Special Education amount	5,731,659	6,220,216
Special Incidence Portion Amount	2,000,000	2,000,000
Section 23 Facilities Amount	194,136	194,136
Behaviour Expertise Amount	301,341	311,682
Northern Supports Initiative	400,000	447,791
Total Special Education Allocation	14,262,062	14,903,575
Expenses		
All Special Education Teachers	6,036,781	6,140,277
Supply Teachers	491,444	491,444
Educational Assistants	7,321,136	7,385,128
Supplies	148,868	148,868
SEA equipment	150,000	150,000
Computers	268,466	268,466
Professionals/Technical Staff	1,610,719	1,768,321
Staff Development	41,865	41,865
Coordinator / Behavioural Expert	341,654	244,337
Total Special Education Expenses	16,410,933	16,638,706
Less: Self-Contained Classes Allocation	840,598	732,995
Total Special Education Expenses	15,570,335	15,905,711

Total Surplus or (Deficit)	-1,308,273	-1,002,136
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Use of Deferred Revenues		
Opening Operating Deferred Revenue	1,324,627	850,000
Revenue for operating	13,506,492	14,100,753
Expense for operating	-14,676,177	-14,920,579
Closing Operating Deferred Revenue	151,942	30,174
Opening SEA Deferred Revenue	504,083	530,540
Revenue for SEA	276,457	274,188
Expense for SEA	-250,000	-450,000
Closing SEA Deferred Revenue	530,540	354,728
Opening ABA training Deferred Revenue	60,233	30,905
Revenue for ABA training	20,672	20,502
Expense for ABA training	-50,000	-23,000
Closing ABA training Deferred Revenue	30,905	28,407

The projected budget for 2023-24 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 increase in the budget for teacher expenses is related to the addition of 1 intensive support class. The increase in budget for Educational Assistants is the addition of 3 EA's to bring the system total to 113 (an increase over the last couple of years by almost 20 positions, in response to the priority areas identified). Every year the placement of these EA's is revisited to ensure that they are being placed in the areas of most need, this exercise is done through consultation with the Special Education Team and Principals. The increase in the Professional area captures the increase of an Inclusion Facilitator and a Social Worker. The decrease in Coordinator/Behaviour Expert is due to the reallocation of the contract for assessment services to the Supplies/Contractual category. 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 PPFs. 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.

Description	Mental Health Leaders	School Effectiveness Leads	Student Success Leads	Early Years Leads	Technology Enabled Learning and Teaching	Indigenous Education Leads
PLG Base Amount	138,906	166,636	166,636	166,636	107,455	166,636
PLG Travel and PD Amount	14,502	17,397	17,397	17,397	11,218	17,397
PLG Total Calculated Allocation	153,408	184,033	184,033	184,033	118,673	184,033
PLG Salary	129,716	147,976	147,900	150,524	93,932	110,982
PLG Benefits	28,900	13,845	13,845	16,762	13,523	13,533
PLG Professional Development	10,000	10,000	10,000	10,000	8,000	10,000
PLG Travel	4,502	7,397	7,397	7,397	3,673	7,397
PLG Total Expenses	173,118	179,218	179,142	184,683	119,128	141,912
PLG FTE	1.00	1.00	1.00	1.00	1.00	1.00
PLG Maximum allocation generated	153,408	184,033	184,033	184,033	118,673	184,033
PLG Eligible Expenses	173,118	179,218	179,142	184,683	119,128	141,912

Superintendent Salaries

The funding in this allocation is what supports most of our school superintendents. To clarify our school superintendents salaries are funded as follows:

The first School Effectiveness Superintendent is funded at 0.5 School Effectiveness Lead allocation and 0.5 Early Years allocation. The second School Effectiveness Superintendent is funded at 1.0 Student Success Lead allocation. The third School Effectiveness Superintendent is funded at 0.5 School Effectiveness Lead allocation and 0.5 Administration and Governance allocation. For 2023-24 there is specific funding through the Math Recovery Plan: Math Board Lead PPF for an additional superintendent position, and this funding has stipulated that it must be used for a superintendent position (however the PPF does not guarantee ongoing funding).

Note 2: Textbook and Supplies

As noted in the Supplementary Revenue section – note 9 - The *Indigenous Education Allocation* changed significantly this year which negatively impacted our staffing because the GSN was issued the day after our staffing deadlines. As previously indicated the allocation for FNMI Studies decreased from approx. \$1M to \$21K therefore we have used some of the other funding allocation to cover salary rather than spending it on textbooks and supplies as we have done in the past to the extent of approx. \$500K.

Note 3: Computers

The budgeted amount has not changed however the focus for 2023-24 is on a refresh of secondary laptops, a refresh of the secondary computer labs as well as the standard lease costs for teacher devices.

Note 4: Professional/Paraprofessionals and Technicians

There is an increase in projected expenses in this area due to the net effect of a decrease in the cost and use of lunch monitors (traditionally this expense was overbudgeted and therefore was

reduced accordingly for 2023-24), an increase in the PPF for professional reading assessments, a new PPF for summer mental health supports, and funding for an additional social worker.

Note 5: Continuing Education

Budgeted expenses were reduced for 2023-24 due to the expiry of the Personal Support Workers PPF (whereby the ministry funded participation in this program).

Note 6: Transportation

Budgeted expenses have increased year over year due to a combination of the increases in the cost of living triggering increases in both wages and purchasing power. The ministry has introduced a new funding model however there are some challenges with this model that remain to be worked out. Transportation revenue is approx. \$7.2 million resulting in an anticipated unfunding of costs by \$300K. The challenge with this moving forward is that the 2023-24 funding includes a transitional amount of \$383K resulting in an even larger amount of unfunded costs. There is some work being done on both the funding model and the costing distribution model that is being used to determine the extent of efficiencies that can be implemented. There will be more to come.

Note 7: School Operations and Maintenance

Category	Description	2022-23 Revised Budget	2023-24 Estimates Budget
Custodial Operations	Wages	2,546,960	2,846,000
	Benefits	764,600	854,000
	Supplies	189,085	191,250
	Services	798,178	640,560
Maintenance Operations	Wages	353,700	371,800
	Benefits	103,950	110,000
	Supplies	196,500	239,000
	Services	554,320	589,320
Utilities	Electricity	690,000	690,000
	Heating - Oil	25,000	25,000
	Heating - Gas	575,000	438,000
	Water and Sewerage	250,000	265,000
School Operations and Maintenance Administration	Wages	661,560	665,280
	Benefits	198,870	202,000
	Supplies	1,150	1,150
	Furniture and Equipment Expenses	73,986	75,000
	HR and Professional Development	5,000	5,000
	IT and Communication	30,708	31,000
	Travel Expenses	16,000	15,250
	Vehicle Expenses	54,500	52,000
	Insurance	90,000	95,000
	Total Expenses	8,179,067	8,401,610

The most significant change in the facilities budget was the increase in custodial salaries. This is the result of the settlement of the CUPE collective agreement and the \$1/hour increase that was agreed to.

It is not expected that supply costs will change much in the upcoming year and we continue to see high levels of absenteeism, however, coverage for absenteeism will not continue at 100% but rather revert back to the 50% as agreed to in the collective agreement.

The current storage levels for natural gas in North America have rebounded significantly from the exceptionally low levels recorded during the 22/23 school year, and as a result natural gas prices have experienced a return to more standard pricing. Current market expectations are for natural gas prices to be 20-25% lower than the previous year therefore the budget for natural gas is estimated to decrease by about \$150K.

Note 8: 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.

The decrease in the cost is related to the original recording of costs for the portable pack at Holy Trinity. Those costs are now reflected as capital and amortized accordingly.

Note 9: Other Non-operating Expenses

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). There is no transfer for Covid related PPE in 2023-24, any PPE purchased is part of the regular supply purchase.

Note 10: Other Non-Operating Expenses

This budget line shows a 1.25% increase to salaries as prescribed by the Ministry of Education. It is important to note that are unfunded components of salary that cost the board, specifically CPP projected at \$499K and OMERS for casual employees projected at \$100K.

Facilities Capital Funding

Funding Allocation	2023-24 Estimates
School Condition Improvement	
70% Major Building Components	3,763,747
30% Other Building Components	1,613,034
Total	5,376,781
School Renewal Allocation	1,446,791
Total	6,823,572
Less: Estimated Project Costs	6,275,000
Carryover/Contingency	548,572

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 2023/24 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.

Notwithstanding the above criteria, AODA upgrades are a focal point as we work towards requirements for barrier free physical environments for 2025 – we are focusing on the following for compliance purposes:

1. Universal washrooms/barrier free washrooms for all sites
2. Exterior path of travel from parking area into school for this year. Other exterior paths required will be addressed 2024-25
3. Visual fire safety devices
4. Access to all storeys of each building (the only outliers may be basement level at St Johns and the learning commons level at MMA which are both currently under review)

5. Interior path of travel (focussing on access to gymnasiums, main offices, libraries/learning commons and cafeterias)

AODA requirements may be updated once the barrier free assessment/calculator from VFA is complete – this should be occurring in the near future. We continue to work towards ensuring that all sites are accessible for 2025 including barrier free access to the building and the interior paths of travel, conveyance between different levels in a building, universal and barrier free washrooms and visual fire safety devices. Once these milestones are achieved, we will continue towards improving accessibility by then addressing items such as the heights of light switches and door widths for classrooms and offices. We will continue with AODA upgrades in 2025-26 by completing barrier free service counters in all elementary offices and continuing work on exterior paths of travel (play areas – secondary entrances in schools) and some washrooms. Our goal is to continually work towards providing all SCDSB sites with barrier free accessibility and we are committed to addressing individual needs as they are identified.

Capital Projects Being Considered for 2023/24

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

Site	Project Title	Detail/Requirements	Estimate
CEC	South Elevation	Window Replacement/Interior Repairs (2nd and 3rd floors, south side only)	\$900,000
DAV	AODA Upgrade	Universal Washroom	\$150,000
Holy Cross	AODA Upgrade	Universal Washroom	\$150,000
Holy Trinity	AODA Upgrade	Universal Washroom	\$150,000
Immaculate	AODA Upgrade	Asphalt parking/ ramp/walkway	\$75,000
SCC	AODA Upgrade	Universal Washroom	\$150,000
St Paul	AODA Upgrade	Elevator installation/ 2nd floor washrooms/universal washroom	\$1,650,000
St Joseph	Exterior Path/ Parking	Asphalt parking/ ramp/walkway/universal washroom/door operator	\$250,000
St John	Classroom Refresh and AODA Upgrades	Classroom refresh (x5) and exterior paths of travel	\$400,000
MMA	Foundation Repair	Repair foundations along back lane	\$200,000
BAC	Roof Replacement	Roof Area 1 (around gymnasium)	\$400,000
BAC	Portables	4 Pack Portable/ Link / Parking - Entrance (\$2,500,000 operations)	
St. Anne	Roof Replacement	Roof Section 5 Gym	\$100,000
St. Anne	AODA Upgrade	Chairlifts (x2) and interior routes of travel	\$750,000
Various Locations	AODA Upgrade	Interior door operators for all common spaces (approx. 65 doors)	\$700,000
Various Locations	AODA Upgrade	Visual alarms for fire safety sysem at all locations	\$150,000
Various	AODA Upgrade	Barrier Free service counters for Secondary offices (phase 1)	\$100,000
Total			\$6,275,000