
BUSINESS AND FINANCE

Report to the Committee of the Whole

Meeting: ☐ In Camera

☒ Open

Presented for: ☐ Information

☒ Approval

Meeting Date: June 14, 2021

Presented by: Isabel Grace, Superintendent of Business/Finance

Subject: 2021-2022 Draft Budget Information

Recommended Action(s): That the Committee of the Whole recommends the Board approve the 2021-2022 Operating Expenses Budget, in the amount of \$200,622,556 as presented.

Background

Administration has completed the preparation of the draft budget for 2021/22. Budget related reports to the Board of Trustees have been made at the following meetings:

March 8, 2021: 2021-22 Budget planning

April 6, 2021: Federal Safe Return to Class Fund: 2020-21 Spring and Summer Learning Opportunities for School Boards

May 10, 2021: 2021-22 GSN Funding release

May 25, 2021: 2021/22 Staffing Report

The following memos have been provided by the Ministry of Education on May 4, 2021 or later to support planning for the 2021-22 budget estimates and are available in their entirety at the following website <https://efis.fma.csc.gov.on.ca/faab/Memos.htm> :

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

2021: B08 – 2021-22 Grants for Student Needs Funding

2021: B09 – Capital Funding for the 2021-22 School Year

2021: B10 – 2021-22 Priorities and Partnerships Fund (PPF)

2021: B11 – Learning Recovery and Renewal

2021: SB06 – Special Education Grant and Mental Health Funding Changes for 2021-22

2021: SB07 – Student Transportation – Grants for Student Needs, 2021-22

2021: SB08 – 21-22 Estimates (District School Boards)

These memos have provided planning details, important announcements regarding intended changes to grant structures, on-going investments to reflect the third year of the labour agreements, changes to how online learning classes are funded, enhanced accountability measures, and on-going support related to operational matters supporting health and safety/COVID matters.

Enrolment Projections-Elementary

Projected Elementary Enrolments for the grant and tuition revenue 2021-2022 are as follows:

Elementary Pupils	Actual enrolment 2019/20	Budgeted enrolment 2020/21	Revised Estimates 2020/21	Projected enrolment 2021/22	Variance from 2020/21 Revised Estimates
	10,307.25	10,245.0	10,035.5	10,000.0	(35.5)

Enrolment Projections-Secondary

Projected Secondary Enrolments for the grant and tuition revenue 2021-22 are as follows:

Secondary Pupils	Actual enrolment 2019/20	Budgeted enrolment 2020/21	Revised Estimates 2020/21	Projected enrolment 2021/22	Variance from 2020/21 Revised Estimates
	4,559.26	4,619.0	4,595.5	4,528.0	(67.5)

Local Challenges for 2021-2022

Some of the inflationary costs and program pressures identified by administration have not changed significantly from prior years. There are increased risks due to the unknown magnitude of expenses that may arise in 2021/2022 due to Covid-19, Ministry

direction regarding COVID support, and the timing of decisions in regard to providing additional funding or using board-owned reserves. These factors all add an additional layer of complexity.

- Managing enrolment changes at schools where decline is present in many cases, and growth is present in a few others. Additional risk for 2021/22 is projecting the impact of students (particularly at the JK and SK level) that may not return/enroll and are kept at home for another year by parents/guardians. Ministry direction has been to project enrolment conservatively based on enrolment experienced in 2020-21 and that stabilization funds for enrolment decline will not be provided in 2021-22.
- Continued pressure due to costs related to short and long term absences, which will continue to be exacerbated by requirements to self-isolate or quarantine in 2021/22. Unknown factors include understanding the impact of full vaccination on a staff member's requirement to self-isolate. At this point, children under the age of 12 do not have a vaccine available to them and many adults and students will not be fully vaccinated when school begins in September. We can expect the virus and its variants to continue to circulate within communities, students and staff.
- Continued pressure in departmental budgets where price increases exceed the inflationary amounts provided by the government, particularly in Facilities and with Student Transportation.
- Continued pressure to provide supports for special needs students, recognizing that new needs are emerging or have been exacerbated as a result of the pandemic. Funding provided by the Special Education allocation continues to be supported by additional special purpose allocations and redirected board funds.

Projected 2021-2022 School and Central Staffing Allocations

Funding for school boards through the Grants for Student Needs (GSN) is calculated using many different formulae to support particular components of classroom education. The Pupil Foundation Allocation formulae make significant use of benchmarks for staffing, salaries and benefits. The number of teaching staff allocated within the school system must conform to a number of requirements including the Average Class size for Full Day Kindergarten, Primary Class Size initiative and the provision of preparation time as per the Board's collective agreement with its teaching staff. The differences experienced between the number of teachers funded and the number of teachers allocated/staffed by boards is usually as a result of the pattern of dispersion of students within the board's geographic area.

Unlike the extraordinary circumstances of 2020-21 which deliberately made use of COVID funding and Board reserves to support smaller classes and the virtual school, in 2021-22 elementary schools (including St. Thomas Aquinas Virtual Elementary School) are being organized as they normally would in a manner that will achieve the Ministry targets on class size.

Where additional students enroll prior to September, changes may be necessary to reorganize classes at schools in September in order to meet the class size guidelines.

Enrolment shifts due to registrations in the virtual school are being addressed as part of the regular staffing process. In-person school sites that experience a decline in enrolment due to registrations that have moved to the virtual school will see that decline reflected in a reduced number of teachers assigned to the in-person school.

This represents a financial risk area for the Board. The number of FTE’s currently in the budget has a minimal level of unallocated FTE’s to add additional staff for the purposes of September class size shifts. The final placement of staffing for the purposes of meeting class size could contribute to an in-year deficit after the count dates have occurred.

COVID staffing funds announced by the Ministry are limited to 50% for the first half of the school year (\$939,637) and are not fully allocated at this time. Decisions regarding the use/distribution of these funds (for both teaching staff and support staff) will be made in early September to provide support within the system as needs are identified.

Secondary schools (including St.Thomas Aquinas Virtual Secondary School) are being organized in accordance with the class size funding to achieve an average class size of 23 to 1. Similarly, COVID staffing funds will be used to fund added positions where needs are identified.

Accumulated Surplus

School boards are required to create budgets that are drafted in accordance with Public Sector Accounting Board (PSAB) reporting requirements, and which are in compliance with the Education Act.

Generally, compliance with the Education Act requires total spending to be equal to or less than total revenue. There are circumstances where an in-year deficit is permissible if there were prior surpluses (called Accumulated Surplus). The draw on the accumulated surplus is limited to ensure this action does not place the board in undue financial risk. The draw on accumulated surplus is limited to the lesser of:

- The board’s Accumulated Surplus for the preceding year, and
- One percent of the board’s operating revenue (approximately \$1.8 million)

For 2021-22, the draft budget is compliant for the purposes of the Education Act, and will reflect a deficit. A net current year deficit for compliance purposes of **\$311,350** is being reported. This deficit is attributable to some ongoing expenses that are supported by specific reserves and is otherwise balanced. These are:

\$311,350	Amortization of the retirement gratuity liability. This amortization is supported by funds specifically set aside as Internally Appropriated Surplus and will continue into the future until fully depleted after 2022/23.
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While not part of the deficit calculation, other transfers between Accumulated Surplus accounts are annually required.

\$30,000	Annual charge to the Holy Cross field-joint agreement account. This is a transfer between the Operating Accumulated Surplus and this Internally Appropriated account.
\$286,840	Amortization of capital costs for specific committed capital projects. The amortization is supported by funds specifically set aside as Internally Appropriated Surplus and will continue into the future over the life of the capital projects until fully amortized.

The estimated balance of the Operating Accumulated Surplus is outlined below:

	Sept 1, 2021	In-Year Increase (+)/ Decrease (-)	Aug 31, 2022
Available for Compliance – Unappropriated			
Operating Accumulated Surplus	\$4,671,134	(30,000)	\$4,641,134
Available for Compliance – Internally appropriated			
Retirement Gratuities	622,700	(311,350)	311,350
School Activities	415,437		415,437
Program Equipment	523,625		523,625
Holy Cross Field-joint agreement	30,000	30,000	60,000
Committed Capital Projects	3,517,455	(286,840)	3,230,615
IT software/Infrastructure	500,000		500,000
Facilities/Sites	879,309		879,309
Total Internally Appropriated	\$6,488,526	(568,190)	\$5,920,336
Total Accumulated Surplus Available for Compliance	\$11,159,660	(598,190)	\$10,561,470

Significant Variances from year to year

A number of individual significant variances are evident when comparing to the prior year figures on the accompanying detailed pages:

Revenue (not related to enrolment changes):

- Centrally bargained amounts for Supports for Students Funds, and Education Worker Protection Fund. Unused funding from 19/20 was renegotiated and carried forward to be spent in 20/21 and 21/22
- Shifts/Transfers in funding from separate PPF's to within the GSN (i.e. SHSM, After Schools Skills Development)
- Increase in SHSM sections funding due to approval of program expansion
- Reduced COVID related funding supports, particularly Funding Stabilization and the Federally provided funding.
- Reduced tuition fees related to fewer eligible students
- Reduced investment income due to changing interest rates

- Reduced cafeteria revenue is assumed to continue

Expenditures

- Decreased FTE's in various categories compared to the Revised Budget 2020/21 due to prior year use of COVID funding and reserves to support aspects of the Board operations
- Decreased FTE's where positions are funded on an enrolment basis
- Increased costs of statutory benefits embedded in average salary costs not provided for by provincial funding
- Reduced school budgets where applicable due to enrolment decline
- Increased costs for school operations, utilities and maintenance at a greater rate than inflation provided in funding allocation

Concluding comments

Given the continued uncertainty regarding the trajectory of Covid-19 on our students and staff come September, and the decisions yet to be made by the Ministry regarding access to COVID relief funding, provision has been included in the budget with respect to 50% of the announced funding for supporting the revised model of instruction for 2021-22.

Many of the other budget assumptions have been determined using normalized experience and estimates.

Where budget assumptions and projections vary significantly from the actual figures experienced, trustees will be apprised of any significant unbudgeted issues that require resolution via the use of Accumulated Surplus or expenditure reductions. This is typically done during discussion related to the Revised Estimated filed annually mid-December.

Peterborough Victoria Northumberland and Clarington Catholic District School Board

Budget - Consolidated Statement of Operations

For the year ended August 31, 2022

	2021-22 Budget	2020-21 Revised	2020-21 Budget
	\$	\$	\$
REVENUES			
Provincial grants - Grants for Student Needs	158,246,969	157,953,202	157,393,970
Provincial grants - Other	5,717,756	7,802,866	2,697,901
Local taxation	23,437,723	23,371,884	23,879,336
Federal grants & fees	251,834	291,200	221,445
Investment income	180,000	180,000	200,000
Other fees & revenues	786,749	730,774	970,588
Subtotal	188,621,031	190,329,926	185,363,240
Grants for minor capital transferred to DCC	(821,414)	(853,082)	(853,298)
School generated funds	3,872,172	1,923,067	4,600,000
Amortization of Deferred Capital Contributions	9,215,920	8,584,245	8,769,248
TOTAL REVENUE	200,887,709	199,984,156	197,879,190
EXPENSES			
Instruction	149,703,876	152,192,557	147,649,416
Administration	5,730,518	5,406,500	5,331,815
Transportation	13,269,838	13,477,754	13,033,253
Pupil Accommodation	28,046,152	28,326,067	26,705,350
School generated funds	3,872,172	1,923,067	4,600,000
Other	0	75,000	750,000
TOTAL EXPENSES	200,622,556	201,400,945	198,069,834
Annual Surplus/(Deficit)	265,153	(1,416,789)	(190,644)
Accumulated Surplus / (Deficit) at beginning of year	28,500,932	29,591,821	25,150,158
Accumulated Surplus / (Deficit) at end of year	28,766,085	28,175,032	24,959,514
Reconciliation of Annual Surplus/(Deficit) for Compliance			
Annual Surplus/(Deficit)	265,153	(1,416,789)	(190,644)
PSAB Adjustments			
Employee Future Benefits	(842,022)	(1,151,298)	(1,151,298)
Accrued Interest	(21,321)	(20,155)	(20,155)
Annual Surplus/(Deficit) for Compliance Before Funded Amort	(598,190)	(2,588,242)	(1,362,097)
Capital Asset Amortization - funded by committed surplus	286,840	303,470	313,073
Annual Surplus/(Deficit) for Compliance	(311,350)	(2,284,772)	(1,049,024)
Retirement Gratuity Amortization - funded by committed surplus	311,350	311,350	311,350
Holy Cross Field Capital Reserve	(30,000)	(30,000)	(30,000)
School Budgets	-	400,000	-
Annual Surplus/(Deficit) funded from Working Funds	(30,000)	(1,603,422)	(767,674)

Peterborough Victoria Northumberland and Clarington Catholic District School Board
Budget - Summary of Consolidated Expenses

	Budget 2021/22		Revised Budget 2020/21		Budget 2020/21	
	\$	%	\$	%	\$	%
INSTRUCTION						
Classroom Teachers	94,928,023	47.3%	96,566,154	47.9%	93,661,855	47.3%
Supply Teachers, Teacher Assistants and RECE	4,866,940	2.4%	5,050,363	2.5%	4,937,097	2.5%
Teacher Assistants	16,674,458	8.3%	16,344,626	8.1%	16,150,668	8.2%
Early Childhood Educators	3,718,719	1.9%	3,848,213	1.9%	4,039,119	2.0%
Textbooks/Supplies	4,398,367	2.2%	5,485,484	2.7%	4,156,544	2.1%
Computers	688,321	0.3%	698,014	0.3%	593,927	0.3%
Professionals, Paraprofessionals	4,444,093	2.2%	4,168,128	2.1%	4,019,032	2.0%
Library and Guidance	3,216,554	1.6%	2,606,260	1.3%	3,163,548	1.6%
Staff Development	887,653	0.4%	1,009,439	0.5%	909,317	0.5%
Department Heads	300,608	0.1%	274,332	0.1%	274,332	0.1%
Principals and Vice-Principals	7,502,633	3.7%	7,876,760	3.9%	7,409,226	3.7%
School Office - Secretarial and Supplies	4,185,323	2.1%	4,247,361	2.1%	4,299,509	2.2%
Coordinators and Consultants	2,888,345	1.4%	3,263,009	1.6%	3,226,794	1.6%
Continuing Education	313,331	0.2%	313,331	0.2%	237,831	0.1%
Amortization	690,508	0.3%	441,083	0.2%	570,617	0.3%
TOTAL INSTRUCTION	149,703,876	74.6%	152,192,557	75.6%	147,649,416	74.5%
ADMINISTRATION						
Trustees	127,187	0.1%	133,775	0.1%	134,249	0.1%
Director and Supervisory Officers	1,069,584	0.5%	1,069,536	0.5%	1,068,150	0.5%
Board Administration	4,429,170	2.2%	4,095,511	2.0%	4,023,424	2.0%
Amortization	104,577	0.1%	107,678	0.1%	105,992	0.1%
TOTAL ADMINISTRATION	5,730,518	2.9%	5,406,500	2.7%	5,331,815	2.7%
TRANSPORTATION						
Pupil Transportation	13,269,838	6.6%	13,477,754	6.7%	13,033,253	6.6%
TOTAL TRANSPORTATION	13,269,838	6.6%	13,477,754	6.7%	13,033,253	6.6%
PUPIL ACCOMODATION						
School Operations and Maintenance	17,566,026	8.8%	17,627,276	8.8%	16,307,705	8.2%
School Renewal - non-capital	-	0.0%	367,900	0.2%	-	0.0%
Other Pupil Accommodation	1,772,451	0.9%	1,991,936	1.0%	1,991,936	1.0%
Amortization	8,707,675	4.3%	8,338,955	4.1%	8,405,709	4.2%
TOTAL PUPIL ACCOMODATION	28,046,152	14.0%	28,326,067		26,705,350	
OTHER						
School Generated Funds	3,872,172	1.9%	1,923,067	1.0%	4,600,000	2.3%
Other Non-Operating	-	0.0%	75,000	0.0%	750,000	0.4%
TOTAL OTHER	3,872,172	1.9%	1,998,067	1.0%	5,350,000	2.7%
TOTAL EXPENSES	200,622,556	100.0%	201,400,945	100.0%	198,069,834	100.0%
Reconciliation to Summary of Operating Expenses						
Minor TCA - Capitalized	821,414		853,082		853,298	
Employee Future Benefits	842,022		1,151,298		1,151,298	
Amortization	(9,502,760)		(8,887,716)		(9,082,318)	
Accrued Interest	21,321		20,155		20,155	
School Generated Funds	(3,872,172)		(1,923,067)		(4,600,000)	
TOTAL EXPENSES PER OPERATING SUMMARY	188,932,381		192,614,697		186,412,267	

Peterborough Victoria Northumberland and Clarington Catholic District School Board
Budget - Summary of Consolidated Expenses by Object

Expenses	Budget 2021/22		Revised Budget 2020/21		Budget 2020/21	
	\$	%	\$	%	\$	%
Salaries and Wages	131,672,270	65.6%	133,313,027	66.2%	129,643,754	65.5%
Employee Benefits	24,882,669	12.4%	24,713,440	12.3%	23,631,760	11.9%
Employee Benefits - Future Benefits	634,091	0.3%	632,625	0.3%	632,625	0.3%
Staff Development	607,682	0.3%	711,824	0.4%	663,617	0.3%
Supplies and services	13,958,165	7.0%	13,014,365	6.5%	14,392,213	7.3%
Interest	1,772,451	0.9%	1,991,936	1.0%	1,991,936	1.0%
Rental	26,566	0.0%	24,906	0.0%	24,906	0.0%
Fees and contract services	17,363,229	8.7%	17,846,691	8.9%	17,067,290	8.6%
Other, includes Fees and Memberships	202,673	0.1%	264,415	0.1%	939,415	0.5%
Amortization of tangible capital assets	9,502,760	4.7%	8,887,716	4.4%	9,082,318	4.6%
	200,622,556	100.0%	201,400,945	100.0%	198,069,834	100.0%

Peterborough Victoria Northumberland and Clarington Catholic District School Board

Budget - Summary of Capital Expenditures

	Budget 2021/22	Revised Budget 2020/21	Budget 2020/21
	\$	\$	\$
Various Building Upgrades - Renewal Funding for Projects	2,309,032	1,996,502	2,279,956
Various Building Upgrades - School Conditioning	3,603,704	4,428,350	3,482,282
Various Building Upgrades - Capital Priorities	2,804,752	100,000	-
Various Building Upgrades - Covid Resilience	3,342,574	-	-
Land Improvement Upgrade - Capital Reserve and City Contribution	-	1,603,428	-
Computer Plan	746,414	793,082	793,082
Portable Moves supported by Capital Funding	56,097	94,498	94,498
Minor Tangible Capital Asset additions	75,000	60,000	60,000
Total	12,937,573	9,075,860	6,709,818

Capital projects are approved throughout the year and may span more than one fiscal period.

Peterborough Victoria Northumberland and Clarington Catholic District School Board
Budget - Detail of Accumulated Surplus/(Deficit)
For the year ended August 31, 2022

	Sept 1, 2021	In-Year Increase (+) / Decrease (-)	Aug 31, 2022
	\$		\$
Available for Compliance - Unappropriated			
Operating Accumulated Surplus (previously working & operating funds)	4,671,134	-30,000	4,641,134
Total Unappropriated	4,671,134	-30,000	4,641,134
Available for Compliance - Internally Appropriated			
Retirement Gratuities	622,700	-311,350	311,350
School Activities	415,437	0	415,437
Program Equipment	523,625	0	523,625
IT Software	500,000		500,000
Holy Cross Field Capital	30,000	30,000	60,000
Committed Capital Projects	3,517,455	-286,840	3,230,615
Other Purposes - Capital (please specify):			
Facilities/Sites	879,309	0	879,309
Total Internally Appropriated	6,488,526	-568,190	5,920,336
Total Accumulated Surplus / (Deficit)	11,159,660	-598,190	10,561,470
Available for Compliance (Sum of Unavailable for Compliance			
Employee Future Benefits - retirement gratuity liability	-2,526,068	842,022	-1,684,046
Employee Future Benefits - Retirement Health and Dental	0	0	0
Employee Future Benefits - other	0	0	0
Interest to be Accrued	-117,289	21,321	-95,968
School Generated Funds	2,139,416	0	2,139,416
Revenues recognized for land	17,845,213	0	17,845,213
Total Unavailable for Compliance	17,341,272	863,343	18,204,615
Total Accumulated Surplus/(Deficit)	28,500,932	265,153	28,766,085

Peterborough Victoria Northumberland and Clarington Catholic District School Board
Budget - Summary of Enrolment

	Budget 2021/22	Revised 2020/21	Budget 2020/21	Actual 2019/20	Actual 2018/19	Actual 2017/18
Day School Enrolment						
Elementary	10,000.00	10,035.50	10,245.00	10,307.25	10,354.75	10,356.00
Secondary	4,528.00	4,595.50	4,619.00	4,559.26	4,634.73	4,612.88
Total	14,528.00	14,631.00	14,864.00	14,866.51	14,989.48	14,968.88
Number of Schools						
Elementary	30	30	30	30	30	30
Secondary	6	6	6	6	6	6
Total	36	36	36	36	36	36

Peterborough Victoria Northumberland and Clarington Catholic District School Board
Summary of Operating Revenues and Expenses

	Budget 2021/22	Revised Budget 2020/21	Budget 2020/21
MINISTRY OPERATING GRANTS	\$	\$	\$
Foundation Alloc. - Elementary	55,424,645	55,162,984	56,399,767
School Foundation - Elementary	7,517,328	7,537,552	7,624,774
Foundation Alloc. - Secondary	26,414,401	26,601,113	26,746,560
School Foundation - Secondary	3,916,747	3,922,859	3,933,805
Parent Engagement Allocation	25,464	25,481	25,481
Mental Health and Well-Being	580,467	576,246	580,612
Supporting Student Mental Health Allocation	120,284	119,413	-
Special Education Alloc.	24,674,854	24,434,851	24,659,709
Deferred Revenue SEA Equipment and ABA Training	-	664,842	12,347
Education and Community Partnership Program (Sec 23)	117,766	117,766	117,766
Language Allocation	2,798,445	2,675,517	2,753,174
Supported Schools	9,841	1,018	-
Indigenous Education Allocation	1,391,043	1,132,986	1,102,455
Deferred Revenue Indigenous Education	-	51,595	-
Remote & Rural Allocation	698,825	653,541	587,144
Rural and Northern Education Fund	367,063	371,530	371,530
Learning Opportunity Allocation	775,717	764,494	772,425
Deferred Revenue Targeted Student Supports	19,533	19,000	19,000
Deferred Revenue Experiential Learning	-	175,097	-
Supports for Students Fund	1,650,813	1,650,813	1,650,813
OFIP Tutoring, SHSM, Outdoor Ed, Experiential Learning	926,886	487,645	491,116
Continuing Education and Summer School	489,596	485,772	376,280
Cost Adjustment and Teacher Qualification and Experience, Benefits Trust Funding	15,368,452	12,616,612	14,837,135
ECE Qualification and Experience	1,630,553	1,393,955	1,393,955
New Teacher Induction Program	928,140	903,797	983,945
Transportation Allocation	137,116	115,020	115,020
Administration & Governance	12,071,341	12,071,341	12,071,361
Program Leadership Allocation	5,015,552	5,008,872	5,050,797
School Operations Allocation	999,389	905,863	905,863
Community Use of Schools	15,214,898	15,144,880	15,376,628
Capital Debt Support - Interest Portion	206,311	206,581	206,581
Declining Enrolment	1,817,772	2,024,631	2,024,631
Support for Covid - 19 Mental Health and Technology	375,449	624,519	82,630
Funding Stabilization	-	103,778	-
	-	2,573,122	-
Total Operating Grants for Student Needs	181,684,692	181,325,086	181,273,306
Other Revenues			
Tuition fees	261,894	303,700	248,390
School College Work - Co-ordination and Clerical Support	121,600	121,600	124,000
SHSM Expansion Sections	380,000	-	-
COVID - Additional Teaching Staff	-	180,370	-
COVID - Additional Teaching Staff	-	629,588	-
COVID - Reopening Additional Staffing	323,720	848,582	-
COVID - High Priority Regions	-	251,556	-
COVID - Additional Staffing Support Custodians	-	363,368	-
COVID - Additional Special Education	-	101,052	-
COVID - Additional Sp Ed /Mental Health - Federal	-	137,958	-
COVID - Additional Mental Health	93,160	119,782	-
COVID - Remote Learning Administration - Prov and Fed	-	407,036	-
COVID - Enhanced Cleaning/School Operations	105,654	30,401	-
COVID- ECCP Technology Funding	-	1,459	-
Collective Agreement Funding - Education Worker Protection	1,991,618	1,991,618	1,203,722
Collective Agreement Funding - Investment in System Priorities	267,042	267,042	55,000
Community Use	90,000	30,000	90,000
Best Start, Day Care and Extended Day Rent	181,000	181,000	188,000
Interest revenue	180,000	180,000	200,000
OYAP	194,765	194,765	165,597
Secondary Commissions	-	-	123,999
Special Grants - Targeted Funding	2,240,197	2,156,689	1,149,582
Miscellaneous revenues and recoveries	135,000	135,000	170,000
Secondment	370,688	372,279	371,646
Total Other Revenues	6,936,338	9,004,845	4,089,936
Total revenues	188,621,031	190,329,932	185,363,243
Expenditures - see schedule	188,932,382	192,614,704	186,412,267
Net revenues (expenditures)	(311,350)	(2,284,772)	(1,049,024)

Peterborough Victoria Northumberland and Clarington Catholic District School Board
Summary of Operations Budget

	Budget 2021/22	Revised Budget 2020/21	Budget 2020/21
	\$	\$	\$
Elementary	77,894,114	79,591,601	77,119,884
Secondary	40,501,067	42,025,405	40,186,237
Central	10,420,037	10,321,488	10,109,849
Department Budgets	25,749,105	25,587,761	25,295,309
Summer School	313,331	313,331	237,831
Special Education	30,206,489	31,023,417	29,967,672
Supported Capital Debt - Interest Portion	1,793,772	2,012,091	2,012,091
COVID 19- PPE and Cleaning	-	-	750,000
Total Operating Expenditures	<u>186,877,915</u>	<u>190,875,095</u>	<u>185,678,872</u>
Special Grant Expenditures	<u>2,054,467</u>	<u>1,739,609</u>	<u>733,394</u>
Total	<u>188,932,382</u>	<u>192,614,704</u>	<u>186,412,266</u>

Peterborough Victoria Northumberland and Clarington Catholic District School Board
Summary of Budgeted Elementary Panel Expenditures - Regular Day School

	Budget 2021/22		Revised Budget 2020/21		Budget 2020/21	
Expenditures	FTE	\$	FTE	\$	FTE	\$
Classroom						
Instructional						
Salaries	519.00	49,096,226	547.37	49,802,887	533.46	49,088,877
Benefits		7,557,104		7,696,023		7,334,622
ESL Teachers						
Salaries	1.00	103,578	1.00	102,553	1.00	102,553
Benefits		13,689		12,979		12,786
Early Childhood Educators						
Salaries	61.00	2,692,736	65.00	2,790,746	68.00	2,932,957
Benefits		1,025,982		1,057,467		1,106,162
Supply Wages and Benefits		175,413		180,345		188,411
Supply Teacher Costs						
Salaries		2,206,993		2,356,752		2,272,101
Benefits		204,260		213,465		205,376
Library Support Specialists						
Salaries	19.25	732,528	19.25	725,481	19.25	725,481
Benefits		290,115		289,353		288,579
Supply Wages and Benefits		19,506		19,406		19,406
School Administration						
Principals						
Salaries	28.00	3,450,420	29.00	3,570,117	29.00	3,565,144
Benefits		558,857		568,249		560,532
Supply Wages and Benefits		40,300		143,000		43,900
Vice - Principals						
Salaries	8.84	1,001,438	9.84	1,108,860	7.84	879,094
Benefits		125,371		128,944		101,076
Supply Wages and Benefits		10,980		10,950		10,950
Secretarial						
Salaries	36.07	1,501,540	37.07	1,526,394	36.07	1,486,737
Benefits		571,001		581,546		567,045
Supply Wages and Benefits		75,676		102,075		102,075
School Operations						
Salaries	74.56	3,628,961	74.56	3,593,497	61.06	2,933,000
Benefits		1,276,357		1,270,130		1,061,640
Temp and overtime		321,114		321,114		288,793
School Budgets		1,213,970		1,419,269		1,242,587
Total		77,894,114		79,591,601		77,119,884

Peterborough Victoria Northumberland and Clarington Catholic District School Board
Summary of Budgeted Secondary Panel Expenditures - Regular Day School

	Budget 2021/22		Revised Budget 2020/21		Budget 2020/21	
Expenditures	FTE	\$	FTE	\$	FTE	\$
Classroom Instructional						
Salaries	254.46	24,907,134	278.69	26,177,796	255.02	24,734,184
Benefits		3,943,337		4,129,690		3,779,912
Curriculum Chair allowances		247,660		224,031		224,031
Supply Teacher Costs						
Salaries		949,900		991,900		945,900
Benefits		85,930		88,052		83,659
Guidance						
Salaries	12.00	1,256,304	11.99	1,235,400	11.99	1,235,400
Benefits		164,881		155,784		153,476
Supply Wages and Benefits		-		-		-
Library						
Salaries	4.84	498,346	-	-	4.84	493,419
Benefits		66,181		-		61,819
Supply Wages and Benefits		-		-		5,268
Library Support Specialists						
Salaries	3.32	128,925	3.32	127,675	3.32	127,675
Benefits		51,063		55,775		55,639
Supply Wages and Benefits		8,105		7,961		7,961
Chaplaincy Leaders						
Salaries	5.57	440,072	5.57	426,729	5.57	446,093
Benefits		118,271		113,175		113,584
Supply Wages and Benefits		-		9,024		9,024
School Administration						
Principals						
Salaries	6.00	797,316	6.00	797,316	6.00	797,316
Benefits		155,599		157,704		156,107
Supply Wages and Benefits		2,200		2,200		2,200
Vice - Principals						
Salaries	10.83	1,284,338	11.33	1,340,809	10.33	1,223,726
Benefits		154,339		160,764		145,037
Supply Wages and Benefits		-		-		36,294
Secretarial						
Salaries	25.00	1,055,777	26.00	1,085,026	25.00	1,045,369
Benefits		407,075		418,895		404,823
Supply Wages and Benefits		54,307		54,207		54,207
School Operations						
Salaries	40.00	1,995,613	45.50	2,243,767	40.00	1,977,489
Benefits		727,436		822,938		724,868
Temp and overtime		186,313		186,313		186,313
School Budgets		814,647		1,012,475		955,446
Total		40,501,067		42,025,405		40,186,237

Peterborough Victoria Northumberland and Clarington Catholic District School Board
Summary of Budgeted Central Expenditures - Regular Day School

	Budget 2021/22		Revised Budget 2020/21		Budget 2020/21	
Expenditures	FTE	\$	FTE	\$	FTE	\$
Consultants and Principal						
Salaries	8.00	895,657	10.00	1,134,243	10.00	1,100,836
Benefits		110,778		133,407		128,794
Safe Schools and Students at Risk						
Salaries	3.00	272,104	3.00	261,120	3.00	261,120
Benefits		49,429		46,408		45,778
Central Professionals and Clerical						
Salaries	5.80	413,765	5.80	385,765	4.80	295,875
Benefits		124,561		108,168		92,459
Information Technology						
Salaries	17.00	1,186,552	17.00	1,159,854	17.00	1,139,180
Benefits		350,432		340,613		335,665
Overtime and temp wages and benefits		27,141		37,560		27,141
Trustees						
Salaries and benefits		84,612		84,700		85,174
Director and Superintendents						
Salaries	7.00	1,193,590	7.00	1,195,992	7.00	1,195,481
Benefits		145,239		141,512		140,131
Admin Assistants and SO Support						
Salaries	6.00	424,976	6.00	419,259	6.00	413,481
Benefits		124,046		120,566		119,832
Overtime and temp wages and benefits		14,000		14,000		14,000
General and Business Administration						
Salaries	11.91	988,743	11.91	953,795	11.91	932,378
Benefits		279,127		277,576		273,825
Overtime and temp wages and benefits		6,500		8,500		8,500
Human Resources and H&S						
Salaries	8.00	739,262	7.00	691,844	8.00	706,490
Benefits		197,684		180,362		193,843
Overtime and temp wages and benefits		4,873		5,373		5,473
Communications						
Salaries	3.57	285,418	2.57	202,274	2.57	196,507
Benefits		79,194		54,203		53,261
School Operations and Maintenance						
Salaries	18.75	1,257,453	18.75	1,217,685	18.75	1,200,646
Benefits		390,919		378,132		376,035
Overtime and temp wages and benefits		43,915		43,915		43,915
Transportation						
Salaries	4.00	283,537	4.00	279,806	4.00	280,639
Benefits		73,132		69,870		69,037
Secondment						
Salaries	3.50	325,558	3.50	328,439	3.50	328,439
Benefits		45,339		44,048		43,415
Total		10,420,037		10,321,488		10,109,849

Peterborough Victoria Northumberland and Clarington Catholic District School Board
Summary of Budgeted Special Education Expenditures

	Budget 2021/2022		Revised Budget 2020/2021		Budget 2020/2021	
	FTE	\$	FTE	\$	FTE	\$
Elementary Expenditures						
Special Education Teachers						
Salaries	47.00	4,648,892	49.00	4,773,928	48.00	4,701,784
Benefits		704,234		685,683		676,351
Supply Teacher Costs						
Salaries		87,314		87,714		87,714
Benefits		8,462		8,279		8,279
Educational Assistants						
Salaries	227.21	8,627,991	229.81	8,642,893	228.54	8,594,914
Benefits		3,484,052		3,427,119		3,472,913
Supply Wages and Benefits		577,333		570,531		572,539
Support Workers						
Salaries	11.00	430,784	11.00	426,537	11.00	426,537
Benefits		170,535		166,823		166,014
Supply Wages and Benefits		41,599		36,048		36,048
Secondary Expenditures						
Special Education Teachers						
Salaries	26.50	2,537,667	28.00	2,669,500	27.50	2,633,428
Benefits		397,689		392,838		387,488
Curriculum Chair allowances		25,620		25,362		25,362
Supply Teacher Costs						
Salaries		68,357		67,957		67,957
Benefits		6,630		6,414		6,414
Educational Assistants						
Salaries	59.00	2,242,144	62.00	2,333,526	58.43	2,199,049
Benefits		884,958		936,908		881,179
Supply Wages and Benefits		179,449		185,386		175,303
Support Workers						
Salaries	12.00	469,946	12.00	465,313	12.00	465,313
Benefits		186,038		181,989		181,107
Supply Wages and Benefits		9,383		5,049		5,049
Central Expenditures						
Special Education Teachers						
Salaries	3.00	275,414	3.00	259,201	3.00	259,201
Benefits		40,213		37,829		37,247
Section 23						
Salaries	1.00	103,578	1.00	102,403	1.00	102,403
Benefits		13,689		12,975		12,783
Consultants						
Salaries	4.00	436,412	5.00	521,673	5.00	532,872
Benefits		55,021		64,814		64,392
Paraprofessionals						
Salaries	21.34	1,699,544	22.04	1,520,417	21.04	1,488,976
Benefits		490,780		469,298		451,058
Sub-total Wages and Benefits		28,903,728		29,084,409		28,719,678
Department Budgets						
Superintendent of Special Education		25,861		54,044		29,331
Mental Health Data and Information Collection		50,000		50,000		50,000
Special Education Services		349,921		352,074		350,615
Professional Development - Supply Costs		67,081		74,456		74,456
SEA		674,645		1,300,351		674,645
CASA/ABA Support/After Schools Development		135,253		108,083		68,947
Sub-total department budgets		1,302,761		1,939,008		1,247,994
Total Expenditures		30,206,489		31,023,417		29,967,672

Peterborough Victoria Northumberland and Clarington Catholic District School Board
Summary of Departmental Budgets - Regular Day School

	Budget 2021/22	Revised Budget 2020/21	Budget 2020/21
Expenditures	\$	\$	\$
Teaching and Learning			
Central Services/Curriculum Support	79,705	75,776	70,550
Teacher/Curriculum Support Services	35,234	36,528	41,754
Early Learning	26,060	26,030	26,030
Tutoring	60,743	62,136	62,136
Religion and Family Life Education	262,705	274,519	274,519
Indigenous Education	128,533	195,709	144,114
MISA	40,074	40,217	40,217
Curriculum and Assessment Implementation	41,771	41,456	41,456
Literacy, Numeracy, Student Achievement	52,134	52,134	52,134
Student Success Initiatives	163,336	164,192	164,192
OYAP Program Support	115,300	115,300	104,028
Experiential Learning	35,795	37,020	37,020
Specialist High Skills Major Program (moved to GSN from PPF)	502,600	237,994	62,897
Outdoor Education	128,369	131,199	131,199
Safe and Accepting Schools	73,939	67,120	67,120
Catholic Parent Engagement	25,245	25,245	25,245
Superintendent of Learning & Student Success(Elem)	14,596	14,596	14,596
Superintendent of Learning & Student Success(Sec)	10,255	9,399	9,399
Superintendent of Learning & Innovation Tech	17,096	17,096	17,096
Subtotal	1,813,490	1,623,666	1,385,702
Learning Technologies			
Computer Plan Current Year	857,378	904,046	904,046
Learning Technology	506,545	662,942	558,855
Teacher In-service Release	12,282	11,868	11,868
Corporate Systems	1,007,295	952,390	952,390
Subtotal	2,383,500	2,531,246	2,427,159
Administrative Departments			
Employee & Labour Relations & Leadership			
Superintendent of Learning, Leadership and HR	16,996	16,996	16,996
Leadership and Talent Development	49,822	40,886	40,886
New Teacher Induction Program	87,116	65,020	65,020
Human Resources Services	184,746	168,646	168,646
Trustees	171,317	165,450	165,450
Director of Education	138,098	136,230	136,230
Communications and FOI	84,535	79,640	79,640
Business, Finance, Facilities and Transportation			
General Administration - School Support	147,000	188,000	150,000
General Administration - Admin Support	168,136	130,136	168,136
Superintendent of Business and Capital Planning	36,026	36,242	36,242
School Support	13,500	20,000	20,000
Emergency Preparedness	3,000	5,310	5,310
Business Administration	95,048	95,048	95,048
Health & Safety/Student Injury Prevention	174,911	188,973	188,973
Community Use of Schools	24,760	28,760	28,760
School Facilities Operations	2,260,192	2,220,793	2,190,392
School Facilities Utilities	3,317,250	3,235,000	3,235,000
School Facilities Maintenance	2,054,940	2,011,440	2,011,440
Transportation	12,524,722	12,600,279	12,680,279
Total Department Budgets	25,749,105	25,587,761	25,295,309
Supported Capital Debt - Interest Portion	1,793,772	2,012,091	2,012,091
Supported Capital Debt - Principal Portion	3,484,472	3,266,154	3,266,154
Capital Debt Expenditures	5,278,244	5,278,245	5,278,245
COVID-19 PPE and cleaning Contingency	-	-	750,000
Total	31,027,349	30,866,006	31,323,554

2021/22 Budget

Peterborough Victoria Northumberland and Clarington Catholic District School Board **Summary of Special Grants Budgets**

	Budget 2021/22	Revised Budget 2020/21	Budget 2020/21
Revenue	\$	\$	\$
COVID - Health and Safety Training for Occasional Staff	-	68,807	-
COVID - Transportation	382,150	229,231	-
COVID - Transportation Federal	-	292,269	-
COVID - Ventilation in Classrooms	-	367,900	-
COVID - Reopening Additional Staffing	939,637	-	-
COVID - Special Education Supports	85,433	-	-
COVID - Mental Health Supports	53,161	-	-
COVID - Re-engaging Students and Reading Assessment	156,616	-	-
Ontario Labour Market Partnership	-	176,264	176,264
After School Skills Development Program(now GSN)	-	68,031	68,031
Learning and Innovation Fund for Teachers	45,000	-	-
Educators Autism AQ Subsidy	11,700	11,667	11,667
Well-Being and Mental Health Bundle	26,300	26,255	26,255
School College Work Initiative	40,000	40,000	40,000
OLE - FML and FSL, French Extended Learning	-	88,137	88,137
SHSM Additional funding	153,000	450,628	401,728
Renewed Mathematics Strategy	327,000	327,000	327,000
Parents Reaching Out	20,200	10,500	10,500
Total	2,240,197	2,156,689	1,149,582
Expenditures - Non Staffing			
COVID - Health and Safety Training for Occasional Staff	-	68,807	-
COVID - Transportation	382,150	229,231	-
COVID - Transportation Federal	-	292,269	-
COVID - Ventilation in Classrooms	-	367,900	-
COVID - Reopening Additional Staffing	939,637	-	-
COVID - Special Education Supports	85,433	-	-
COVID - Mental Health Supports	53,161	-	-
COVID - Re-engaging Students and Reading Assessment	156,616	-	-
Ontario Labour Market Partnership	-	56,702	56,702
After School Skills Development Program(now GSN)	-	68,031	68,031
Learning and Innovation Fund for Teachers	45,000	-	-
Educators Autism AQ Subsidy	11,700	11,667	11,667
Well-Being and Mental Health Bundle	26,300	26,255	26,255
School College Work Initiative	40,000	40,000	40,000
OLE - FML and FSL, French Extended Learning	-	88,137	88,137
SHSM Additional funding	153,000	450,628	401,728
Renewed Mathematics Strategy	141,270	29,482	30,374
Parents Reaching Out	20,200	10,500	10,500
Expenditures	2,054,467	1,739,609	733,394
Net funding allocated to Staffing	185,730	417,080	416,188