



BUSINESS AND FINANCE

Report to the Committee of the Whole

Meeting: In Camera
 Open

Presented for: Information
 Approval

Meeting Date: June 13, 2022

Presented by: **Isabel Grace, Superintendent of Business/Finance**

Subject: **2022-2023 Draft Budget Information**

Recommended Action(s): That the Committee of the Whole recommend to the Board that the 2022-2023 Consolidated Expenses Budget, in the amount of \$204,977,928 be approved as presented.

Background

In early March of 2022, the Ministry of Education released the draft funding regulations for 2022-23. Since that time, administration has been reviewing its enrolment projections and related grant calculations, staffing allocations, resource needs and departmental requirements. The core objective of the 2022-23 budget process will be to match the Strategic and Operational priorities of the Peterborough Victoria Northumberland and Clarington Catholic District School Board with available resources, and consequently develop a budget that is compliant with the Education Act.

Addressing Our Strategic Priorities

Actions planned for 2022-23 are intended to reflect the Board's vision ***Building a Community that Accompanies*** and its mission to educate students in faith-filled, safe, inclusive Catholic Learning Communities by nurturing the mind, body and spirit of all. Also a priority is providing supports to further the learning recovery from the COVID-19 pandemic disruptions that began March 2020. The Board's vision and mission are operationalized via the 2022-23 strategic pillars, which are:

- Being Creative

- Being Well
- Being Community.

The following reports and updates were brought forward to trustees this fiscal year:

Feb 7, 2022	Committee of the Whole (in-camera): Funding considerations potentially affecting staffing for 2022-23 budget process
Mar 7, 2022	Committee of the Whole: 2022-23 Grants for Student Needs (GSN) funding release
May 24, 2022	Board Meeting (in-camera): Update on Budget Strategy
June 13, 2022	Committee of the Whole: 2022-2023 Draft Budget Information

Key components and/or changes within the Grants for Student Needs (GSN) for 2022-23

Over the past two years, the COVID-19 pandemic has had a significant impact on the delivery of educational services in Ontario and across the Globe. The plan to support learning recovery and to modernize education in Ontario for 2022-23 and beyond is outlined in Memorandum 2022:B02 Learning Recovery Action Plan dated February 17, 2022. The Ministry has launched a 5-point action plan for learning recovery:

- Measure and assess
- Strengthen numeracy and literacy skills
- Focus on student resilience and mental well-being
- Deliver comprehensive tutoring supports
- Modernize education to better prepare students for job and life skills

The 2022-23 Grants for Student Needs (GSN) encompass a number of investments to support learning recovery and renewal, and administration is augmenting and leveraging those investments with additional board funded initiatives through the use of enveloped funds and Accumulated Surplus for the 2022-23 school year.

Implementation of Prior Year Changes

Changes that began in prior years continue to be implemented/phased-in for 2022-23 as follows:

- Salary benchmark increases for unionized staff to reflect the legislative limits of 1%. This has been allocated by the Ministry prior to the upcoming labour negotiations for OECTA and CUPE
- The continuation of System Investments/Local Priorities Funding for one more year to address a range of local priorities and needs, which include special education staffing to support children in need, and other support positions.
- Differentiated funding for online e-learning. The credit load benchmarks are being updated for the second year of a multi-year plan to reflect the change in required on-line learning credits announced in Policy/Program Memorandum 167.

Keeping up with costs

- The Student Transportation Allocation is intended to provide for a cost update amount of 2%, but this increase not been distributed on a board-by-board basis yet. As such, no revenue increase is currently contained within our budget summaries, while our operator contractual increases are fully reflected in our expenditures. Funding adjustments due to fuel price changes will continue to be triggered by the fuel escalation and de-escalation mechanism throughout the school year.
- The non-staff portion of the School Operations Allocation benchmark will be increased by 5.45 % to help boards manage increases in commodity prices and to support increased costs related to the need to run ventilation systems longer and replace filters more frequently.

Local Challenges for 2022-2023

Some of the inflationary costs and pressures identified by administration have not changed significantly from prior years, but have been magnified with the most recent surges in inflation.

Other pressures are noted below:

- Program pressure
 - protecting the significant investment and continued priority of technology in the classroom. With the expansion in the use of classroom technology, ensuring that up-to-date devices, an effective broadband network and security supports are in place for our students and staff continues to be a priority.
 - maintaining adequate and diverse secondary school programs and supports where small classes are desired or are necessary due to enrolment
 - continued requirements for training and professional learning that have been frustrated since 2019 due to the pandemic and staffing shortages.
 - continued requirements for training and professional learning for legislative due diligence (Health and Safety; Safe Schools; Anti-sex Trafficking; Equity and Inclusion) as well as required resources such as the board's religion resources, and the Be Well strategy
- Managing enrolment changes, and subsequent accommodation concerns, at schools where decline is present in some cases, and growth is present in others.
- Facility improvements to support students with special needs and improve accessibility for our staff, students and stakeholders.
- Staffing and space allocations to meet Ministry guidelines for class sizes
- Continued cost and staffing pressures related to short and long term absences
- Continued cost pressure in departmental budgets where price increases exceed the inflationary funding provided by the government.

Enrolment Projections-Elementary

Projected Elementary Enrolments for 2022-2023 are as follows:

Elementary Pupils	Budget Enrolment 2021/22	Revised Estimates 2021/22	Projected Enrolment 2022/23	Variance from Revised Estimates
	10,000	10,155	10,155	nil

Enrolment Projections-Secondary

Projected Secondary Enrolments for 2022-23 are as follows:

Secondary Pupils	Actual Enrolment 2021/22	Revised Estimates 2021/22	Projected Enrolment 2022/23	Variance from Revised Estimates
	4,528	4,541.25	4,612.5	71.25

Expenditures in Support of Catholic Education

On an annual basis, decisions are made in support of the Board's mission of delivering Catholic Education. These expenditures are funded using components of the many allocations provided in the GSN. Some of these expenditures are explicitly organized as part of Learning Support Services. The more significant of these are as follows:

Centrally assigned staff: Religion and Family Life Consultant	\$124,000
Support for resources and professional development regarding Religion and Family Life portfolio, including Diocesan contract	241,961
Secondary School Chaplaincy Leads	564,956
Total	\$930,917

In addition, there are many expenditures in support of Catholic education incurred at the school level that are not individually captured for reporting purposes.

Resources specifically related to the Religion and Family Life Program are being phased in over a number of years. The 2022-23 budget continues an allocation to purchase resources related to this implementation. Resources will continue to be needed in future years to provide the annual rollout of additional grades and for professional development to support the new resources.

Projected 2022-23 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 regulatory requirements regarding Class sizes as follows:

Full Day Kindergarten: class size average of 26

Primary Classes: capped at 23, but 90% of classes must be 20 students or below

Intermediate Classes: class size average of 24.5

Secondary School: class size average of 23 except for E-learning classes which may have an average class size of 30.

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.

School and System Organization

Schools are being organized for 2022-23 in a manner that will achieve the Ministry targets on class size, based on registration confirmed in the spring 2022. Administration anticipates additional students will be enrolling prior to September, and changes may be necessary to reorganize classes at schools in September in order to meet the class size guidelines.

Staff allocations for central departments have been augmented for the 2022-23 budget period in order to support learning recovery, implement our strategic priorities and Ministry initiatives, and meet legislative/operational due diligence and risk management. These changes affect the following departments for 2022-23:

Student Success	<ul style="list-style-type: none"> new position (funded for 2022-23 by enveloped funds carried forward from previous years) for an Intermediate Deep inquiry Learning Coach
Learning Support Services	<ul style="list-style-type: none"> new positions - leveraging and augmenting the tutoring funds provided by the Ministry for September 2022 to December 2022 with Board funds/deficit to continue through to the end of the 2022-23 school year only (Itinerant Literacy Coach - 7 FTE positions). new position (funded for 2022-23 by time-limited Learning Recovery funds) for an itinerant ESL Teacher supporting an increase in students that are New Canadians. new position (funded for 2022-23 by enveloped funds carried forward from previous years) for an additional Indigenous Consultant new position (funded by Board funds/deficit) for an Equity Advisor/Lead to continue the work begun in the current year and to address our strategic priorities: Ensuring Equity
Special Education Services	<ul style="list-style-type: none"> new position (funded via Learning Recovery Funds) for a Special Education Consultant which will augment current teacher-led support for students living with autism, and identified students struggling with behavior/self-regulation
Corporate Services	<ul style="list-style-type: none"> new position (funded by Board funds/deficit) for a Cyber Security Administrator to support our strategic priorities: Expanding Technology

Costs for salary and benefits for the additional positions noted above total approximately \$1.6 million. Specific funding for 2022-23 from the various Ministry allocations and funding will mitigate approximately \$810,000 of the increased costs. Board funds/deficit, will support the new positions not covered by any current allocation for the 2022-23 fiscal year.

Any new positions funded from time limited funding are expected to cease after the 2022-23 fiscal period. Where unfunded positions are intended to extend beyond the 2022-23 school year, departmental budgets are responsible for absorbing the costs for the additional positions

over the next two fiscal years by finding savings internally, or foregoing new initiatives if other general funding from the government comes forward.

Funding tied to Expiring Collective Agreements

As a result of the education sector labour negotiations in 2019, several targeted education investments cease with the expiration of current collective agreements as at August 30, 2022. Namely, these are referred to as i) Local Priorities/Investment in System Priorities funding, and ii) Education Worker Protection Fund.

For 2022-23, the Ministry has opted to continue the Local Priorities Fund (LPF)/Investment in System Priorities (ISP) for both CUPE and OECTA (now referred to as Supports for Students). This continuation has mitigated some job losses that would have otherwise occurred for next year. Continuation beyond that period is subject to central labour negotiations. The Education Worker Protection Fund, however, expires August 30, 2022. This fund was specifically negotiated to support CUPE positions and its expiration has significantly and negatively impacted our support staff positions.

Support for Students funding (formerly referred to as Investment in System Priorities/Local Priorities funding)

The purpose of the Supports for Students funding is to address a range of priorities including special education staffing to support children in need, and “at risk” students. The Support for Students funding is to be used to hire teachers and education workers to either new positions, or to mitigate against the reduction of positions. If these funds do not form part of any new collective agreements bargained post August 2022, the funding ceases August 31, 2023.

For the 2022-23 school year, these funds of **\$1,617,255** are supporting:

- 8.0 Special Education Resource Teachers
- 7.0 Special Education support staff and paraprofessionals
- 4.0 School Operations and Facilities support staff positions
- 1.0 Secretarial support position

Education Worker Protection Fund

The Education Worker Protection Fund was established through the central agreement negotiated during collective bargaining for CUPE in 2019. It was established to reinstate CUPE positions displaced by the expiry of job security provisions in 2019. Provincially, the Ministry provided funding of up to \$20,000,000 annually across school boards where CUPE had a local presence. The Board received a significant allocation of funds and as a result reinstated/maintained a number of support staff positions in various classifications across the school system. For the 2022-23 school year, these funds have expired and positions associated with the funding represent job loss for CUPE support staff.

COVID-19 Learning Recovery Fund

A COVID-19 Learning Recovery Fund has been created for a time-limited period and is expected to be used for temporary additional staffing in 2022-23 to support:

- Front line education workers in the classroom to support learning recovery
- Implementation of the first year of fully de-streamed Grade 9

- Delivery of Remote Learning for 2022-23
- Supports for Special Education
- Maintaining enhanced cleaning standards
- Maintaining support staff previously funded under the expired Education Worker Protection Fund

Staffing positions funded with Learning Recovery Funds

As noted above, various parameters have been established for this time-limited fund. For the 2022-23 school year, the Board has focused these funds (**\$2,526,714**) on supporting learning recovery, delivery of remote learning, supports for special education, and maintaining some of the CUPE positions previously funded by EWPF and prior COVID-19 funds provided by the Ministry for 2021-22:

- 4.83 FTE educator staffing and a school administrator for students enrolled in Virtual Learning at St. Thomas Aquinas Virtual School
- 9.31 Custodial support positions
- 18.6 Educational Assistants
- 1.0 Special Education Consultant
- 1.0 Itinerant English as a Second Language (ESL) teacher

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 \$1.9 million)

For 2022-23, 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 **\$1,071,460** is being reported. This deficit is attributable to 1) an ongoing/annual expense that is supported by a specific reserve, and 2) strategic one-time or time-limited expenditures that are being supported for 2022-23.

These are:

\$282,996	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
\$498,464	Funds required to support the 7 FTE positions for the Itinerant Literacy Coaching positions from January 2023 to June 2023.

\$135,000	Corporate Services: new position Cyber Security Administrator
\$155,000	Learning Support Services: new position Equity Advisor/Lead
\$1,071,460	

The estimated balance of the Operating Accumulated Surplus following the 2022-23 budgeted deficit is outlined below:

	Sept 1, 2022	In-Year Increase/ (Decrease)	Aug 31, 2023
Available for Compliance – Unappropriated			
Operating Accumulated Surplus	\$6,686,897	(818,464)	\$5,868,433
Available for Compliance – Internally appropriated			
School Activities	544,765		544,765
Program Equipment	523,625		523,625
IT Software	500,000		500,000
Holy Cross Field Capital	60,000	30,000	90,000
Committed Capital Projects	3,265,753	(282,996)	2,982,757
Facilities/Sites (Capital)	871,952		871,952
Total Internally Appropriated	5,766,095	(252,996)	5,513,099
Total Accumulated Surplus Available for Compliance	\$12,452,992	(1,071,460)	\$11,381,531

Concluding comments

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

Should some of the budget assumptions vary from the projections, trustees will be apprised of any significant unbudgeted issues that require resolution via the use of Accumulated Surplus i.e. if additional teachers are needed to meet Class Size compliance requirements.

Peterborough Victoria Northumberland and Clarington Catholic District School Board
Budget - Consolidated Statement of Operations
For the year ended August 31, 2023

	2022-23 Budget	2021-22 Revised	2021-22 Budget
	\$	\$	\$
REVENUES			
Provincial grants - Grants for Student Needs	168,272,943	161,452,074	158,246,969
Provincial grants - Other	2,014,315	9,330,719	5,717,756
Local taxation	19,873,603	21,361,463	23,437,723
Federal grants & fees	245,249	262,084	251,834
Investment income	180,000	180,000	180,000
Other fees & revenues	804,446	780,500	786,749
Subtotal	191,390,556	193,366,840	188,621,031
Grants for minor capital transferred to DCC	(941,570)	(821,414)	(821,414)
School generated funds	3,872,172	3,872,172	3,872,172
Amortization of Deferred Capital Contributions	9,607,869	9,329,981	9,215,920
TOTAL REVENUE	203,929,027	205,747,579	200,887,709
EXPENSES			
Instruction	153,769,297	154,001,703	149,703,876
Administration	5,641,338	5,780,181	5,730,518
Transportation	12,688,062	13,391,988	13,269,838
Pupil Accommodation	27,723,406	28,219,606	28,046,152
School generated funds	3,872,172	3,872,172	3,872,172
Other	1,283,653	1,020,000	0
TOTAL EXPENSES	204,977,928	206,285,650	200,622,556
Annual Surplus/(Deficit)	(1,048,901)	(538,071)	265,153
Accumulated Surplus / (Deficit) at beginning of year	32,002,193	32,540,264	28,500,932
Accumulated Surplus / (Deficit) at end of year	30,953,292	32,002,193	28,766,085
Reconciliation of Annual Surplus/(Deficit) for Compliance			
Annual Surplus/(Deficit)	(1,048,901)	(538,071)	265,153
PSAB Adjustments			
Employee Future Benefits	-	-	(842,022)
Accrued Interest	(22,559)	(21,321)	(21,321)
Annual Surplus/(Deficit) for Compliance Before Funded Amort	(1,071,460)	(559,392)	(598,190)
Capital Asset Amortization - funded by committed surplus	282,996	289,133	286,840
Annual Surplus/(Deficit) for Compliance	(788,464)	(270,259)	(311,350)
Retirement Gratuity Amortization - funded by committed surplus	-	-	311,350
Holy Cross Field Capital Reserve	(30,000)	(30,000)	(30,000)
Annual Surplus/(Deficit) funded from Working Funds	(818,464)	(300,259)	(30,000)

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

	Budget 2022/23		Revised Budget 2021/22		Budget 2021/22	
INSTRUCTION	\$	%				
Classroom Teachers	96,357,471	47.0%	95,570,534	46.3%	94,928,023	46.0%
Supply Teachers, Teacher Assistants and RECE	4,865,423	2.4%	5,072,352	2.5%	4,866,940	2.4%
Teacher Assistants	16,470,437	8.0%	17,965,395	8.7%	16,674,458	8.1%
Early Childhood Educators	3,800,793	1.9%	3,905,694	1.9%	3,718,719	1.8%
Textbooks/Supplies	4,505,962	2.2%	5,053,114	2.4%	4,398,367	2.1%
Computers	768,232	0.4%	823,248	0.4%	688,321	0.3%
Professionals, Paraprofessionals	4,930,861	2.4%	4,604,691	2.2%	4,444,093	2.2%
Library and Guidance	3,233,225	1.6%	3,178,632	1.5%	3,216,554	1.6%
Staff Development	1,237,301	0.6%	1,356,985	0.7%	887,653	0.4%
Department Heads	277,123	0.1%	277,123	0.1%	300,608	0.1%
Principals and Vice-Principals	7,823,404	3.8%	7,606,896	3.7%	7,502,633	3.6%
School Office - Secretarial and Supplies	4,115,040	2.0%	4,292,177	2.1%	4,185,323	2.0%
Coordinators and Consultants	4,295,054	2.1%	3,131,098	1.5%	2,888,345	1.4%
Continuing Education	268,596	0.1%	383,331	0.2%	313,331	0.2%
Amortization	820,375	0.4%	780,433	0.4%	690,508	0.3%
TOTAL INSTRUCTION	153,769,297	75.0%	154,001,703	74.7%	149,703,876	72.6%
ADMINISTRATION						
Trustees	134,814	0.1%	126,870	0.1%	127,187	0.1%
Director and Supervisory Officers	1,071,147	0.5%	1,065,889	0.5%	1,069,584	0.5%
Board Administration	4,311,282	2.1%	4,458,740	2.2%	4,429,170	2.1%
Amortization	124,095	0.1%	128,682	0.1%	104,577	0.1%
TOTAL ADMINISTRATION	5,641,338	2.8%	5,780,181	2.8%	5,730,518	2.8%
TRANSPORTATION						
Pupil Transportation	12,688,062	6.2%	13,391,988	6.5%	13,269,838	6.4%
TOTAL TRANSPORTATION	12,688,062	6.2%	13,391,988	6.5%	13,269,838	6.4%
PUPIL ACCOMODATION						
School Operations and Maintenance	17,239,439	8.4%	17,737,155	8.6%	17,566,026	8.5%
Other Pupil Accommodation	1,537,572	0.8%	1,772,451	0.9%	1,772,451	0.9%
Amortization	8,946,395	4.4%	8,710,000	4.2%	8,707,675	4.2%
TOTAL PUPIL ACCOMODATION	27,723,406	13.5%	28,219,606	13.7%	28,046,152	13.6%
OTHER						
School Generated Funds	3,872,172	1.9%	3,872,172	1.9%	3,872,172	1.9%
Other Non-Operating	15,000	0.0%	1,020,000	0.5%	-	0.0%
Provision for Contingencies	1,268,653	0.6%	-	0.0%	-	0.0%
TOTAL OTHER	5,155,825	2.5%	4,892,172	2.4%	3,872,172	1.9%
TOTAL EXPENSES	204,977,928	100.0%	206,285,650	100.0%	200,622,556	97.3%
Reconciliation to Summary of Operating Expenses						
Minor TCA - Capitalized	941,570		821,414		821,414	
Employee Future Benefits	-		-		842,022	
Amortization	(9,890,865)		(9,619,115)		(9,502,760)	
Accrued Interest	22,559		21,321		21,321	
School Generated Funds	(3,872,172)		(3,872,172)		(3,872,172)	
TOTAL EXPENSES PER OPERATING SUMMARY	192,179,020		193,637,098		188,932,381	

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

Expenses	Budget 2022/23		Revised Budget 2021/22		Budget 2021/22	
	\$	%	\$	%	\$	%
Salaries and Wages	133,729,883	65.2%	133,974,196	64.9%	131,672,270	65.6%
Employee Benefits	25,524,276	12.5%	25,605,188	12.4%	24,882,669	12.4%
Employee Benefits - Future Benefits	735,483	0.4%	755,248	0.4%	634,091	0.3%
Staff Development	678,764	0.3%	735,364	0.4%	607,682	0.3%
Supplies and services	14,093,725	6.9%	14,864,470	7.2%	13,958,165	7.0%
Interest	1,537,572	0.8%	1,772,451	0.9%	1,772,451	0.9%
Rental	26,566	0.0%	26,566	0.0%	26,566	0.0%
Fees and contract services	17,251,308	8.4%	17,710,379	8.6%	17,363,229	8.7%
Other, includes Fees and Memberships	240,833	0.1%	1,222,673	0.6%	202,673	0.1%
Provision for Contingencies	1,268,653	0.6%	-	0.0%	-	0.0%
Amortization of tangible capital assets	9,890,865	4.8%	9,619,115	4.7%	9,502,760	4.7%
	204,977,928	100.0%	206,285,650	100.0%	200,622,556	100.0%

**Peterborough Victoria Northumberland and Clarington Catholic District School Board
Budget - Summary of Capital Expenditures**

	Budget 2022/23	Revised Budget 2021/22	Actual 2020/21
	\$	\$	\$
Various Building Upgrades - Renewal Funding for Projects	2,267,769	2,500,000	2,155,659
Various Building Upgrades - School Conditioning	5,414,912	5,146,000	2,393,948
Various Building Upgrades - Capital Priorities	3,209,578	272,398	227,798
Various Building Upgrades - Proceeds of Disposition	500,000		
Various Building Upgrades - Covid Resilience		3,613,317	3,462,328
Various Building Upgrade - CAIF			375,534
Land Improvement Upgrade - Capital Reserve and City Contribution			1,616,353
Computer Plan	841,570	746,414	1,406,787
Portable Moves supported by Capital Funding	59,617	56,097	94,498
Minor Tangible Capital Asset additions	100,000	75,000	449,304
Total	12,393,446	12,409,226	12,182,209

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, 2023

	Sept 1, 2022	In-Year Increase (+) / Decrease (-)	Aug 31, 2023
	\$		\$
Available for Compliance - Unappropriated			
Operating Accumulated Surplus (previously working & operating funds)	6,686,897	-818,464	5,868,433
Total Unappropriated	6,686,897	-818,464	5,868,433
Available for Compliance - Internally Appropriated			
Retirement Gratuities	0	0	0
WSIB	0	0	0
Other Purposes - Operating			
School Activities	544,765	0	544,765
Program Equipment	523,625	0	523,625
IT Software	500,000		500,000
Holy Cross Field Capital	60,000	30,000	90,000
Committed Capital Projects	3,265,753	-282,996	2,982,757
Other Purposes - Capital (please specify):			
Facilities/Sites	871,952	0	871,952
Total Internally Appropriated	5,766,095	-252,996	5,513,099
Total Accumulated Surplus / (Deficit) Available for Compliance (Sum of lines 1.3 and 2.14)	12,452,992	-1,071,460	11,381,532
Unavailable for Compliance			
Employee Future Benefits - retirement gratuity liability	0	0	0
Employee Future Benefits - Retirement Health and Dental	0	0	0
Employee Future Benefits - other	0	0	0
Interest to be Accrued	-95,968	22,559	-73,409
School Generated Funds	1,799,956	0	1,799,956
Revenues recognized for land	17,845,213	0	17,845,213
Total Unavailable for Compliance	19,549,201	22,559	19,571,760
Total Accumulated Surplus/(Deficit)	32,002,193	-1,048,901	30,953,292

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

	Budget 2022/23	Revised Budget 2021/22	Budget 2021/22
MINISTRY OPERATING GRANTS	\$	\$	\$
Foundation Alloc. - Elementary	56,996,200	56,291,386	55,424,645
School Foundation - Elementary	7,914,377	7,575,504	7,517,328
Foundation Alloc. - Secondary	27,212,075	26,515,476	26,414,401
School Foundation - Secondary	3,911,712	3,935,275	3,916,747
Parent Engagement Allocation	45,006	25,493	25,464
Mental Health and Well-Being	1,098,149	704,281	700,751
Special Education Alloc.	25,172,949	25,146,919	24,674,854
Deferred Revenue SEA Equipment and ABA Training	-	542,521	-
Education and Community Partnership Program	264,417	117,766	117,766
Language Allocation	2,962,722	2,806,083	2,798,445
Supported Schools	13,387	1,828	9,841
Indigenous Education Allocation	1,600,930	1,353,844	1,391,043
Deferred Revenue Indigenous Education	121,540	101,146	-
Remote & Rural Allocation	641,341	651,148	698,825
Rural and Northern Education Fund	358,254	367,063	367,063
Learning Opportunity Allocation	766,932	775,285	775,717
Supports for Students Fund	1,685,117	1,650,813	1,650,813
OFIP Tutoring, SHSM, Outdoor Ed, Experiential Learning	1,097,245	929,436	926,886
Deferred Revenue Targeted Student Supports	117,589	153,368	19,533
Deferred Revenue Experiential Learning	-	85,038	-
Continuing Education and Summer School	494,777	490,896	489,596
Cost Adjustment and Teacher Qualification and Experience,	14,598,595	14,072,942	15,368,452
Benefits Trust Funding	1,527,194	1,714,087	1,630,553
ECE Qualification and Experience	981,117	959,314	928,140
New Teacher Induction Program and Teacher Learning and Innovation	163,540	135,210	137,116
Transportation Allocation	12,191,849	12,131,629	12,071,341
Administration & Governance	5,081,987	5,046,222	5,015,552
Program Leadership Allocation	1,000,496	999,389	999,389
School Operations Allocation	15,802,686	15,370,311	15,214,898
Community Use of Schools	207,517	206,311	206,311
Capital Debt Support - Interest Portion	1,590,131	1,817,772	1,817,772
Declining Enrolment	-	139,783	375,449
COVID-19 Learning Recovery Fund	2,526,714	-	-
Total Operating Grants for Student Needs	188,146,546	182,813,537	181,684,692
Other Revenues			
Tuition fees	245,249	262,084	261,894
School College Work - Co-ordination and Clerical Support	153,000	113,000	121,600
SHSM Expansion Sections	475,000	380,000	380,000
COVID - Reopening Additional Staffing	-	2,526,714	323,720
COVID - Additional Special Education	-	170,866	-
COVID - Additional Mental Health	-	292,267	93,160
COVID - Enhanced Cleaning/School Operations	-	211,308	105,654
Tutoring Supports	338,133	-	-
Collective Agreement Funding - Education Worker Protection	-	1,991,618	1,991,618
Collective Agreement Funding - Investment in System Priorities	-	267,042	267,042
Community Use	90,000	60,000	90,000
Best Start, Day Care and Extended Day Rent	191,000	181,000	181,000
Interest revenue	180,000	180,000	180,000
OYAP	194,765	194,765	194,765
Special Grants - Targeted Funding	853,417	3,204,889	2,240,197
Miscellaneous revenues and recoveries	148,067	146,567	135,000
Secondment	375,379	371,189	370,688
Total Other Revenues	3,244,010	10,553,309	6,936,338
Total revenues	191,390,557	193,366,847	188,621,032
Expenditures - see schedule	192,179,021	193,637,106	188,932,382
Net revenues (expenditures)	(788,464)	(270,259)	(311,350)

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

	Budget 2022/23	Revised Budget 2021/22	Budget 2021/22
	\$	\$	\$
Elementary	79,716,559	78,372,231	77,894,114
Secondary	41,188,946	40,997,762	40,501,067
Central	11,150,236	10,512,726	10,420,037
Department Budgets	26,683,596	25,971,463	25,749,105
Summer School	268,596	313,331	313,331
Special Education	30,944,896	32,656,631	30,206,489
Supported Capital Debt - Interest Portion	1,560,131	1,793,772	1,793,772
Total Operating Expenditures	<u>191,512,960</u>	<u>190,617,917</u>	<u>186,877,915</u>
Special Grant Expenditures	<u>666,061</u>	<u>3,019,189</u>	<u>2,054,467</u>
Total	<u><u>192,179,021</u></u>	<u><u>193,637,106</u></u>	<u><u>188,932,382</u></u>

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

	Budget 2022/23		Revised Budget 2021/22		Budget 2021/22	
	FTE	\$	FTE	\$	FTE	\$
Expenditures						
Classroom						
Instructional						
Salaries	532.00	50,226,380	536.87	49,345,725	519.00	49,096,226
Benefits		7,558,381		7,485,592		7,557,104
Literacy Coaches						
Salaries	7.00	732,298	-	-	-	-
Benefits		88,308		-		-
ESL Teachers						
Salaries	2.00	208,192	1.00	103,578	1.00	103,578
Benefits		28,081		13,795		13,689
Early Childhood Educators						
Salaries	62.00	2,772,081	64.00	2,831,356	61.00	2,692,736
Benefits		1,061,149		1,074,338		1,025,982
Supply Wages and Benefits		185,832		176,422		175,413
Supply Teacher Costs						
Salaries		2,271,275		2,285,993		2,206,993
Benefits		221,659		211,982		204,260
Library Support Specialists						
Salaries	19.25	739,853	19.25	732,528	19.25	732,528
Benefits		294,417		290,063		290,115
Supply Wages and Benefits		19,606		19,506		19,506
School Administration						
Principals						
Salaries	28.00	3,558,418	28.00	3,447,952	28.00	3,450,420
Benefits		488,570		463,481		558,857
Supply Wages and Benefits		20,300		50,800		40,300
Vice - Principals						
Salaries	10.17	1,157,391	8.84	995,988	8.84	1,001,438
Benefits		152,043		126,349		125,371
Supply Wages and Benefits		11,200		48,992		10,980
Secretarial						
Salaries	35.37	1,495,874	36.81	1,532,219	36.07	1,501,540
Benefits		571,903		583,343		571,001
Supply Wages and Benefits		77,084		91,747		75,676
School Operations						
Salaries	62.50	3,082,090	74.69	3,636,928	74.56	3,628,961
Benefits		1,122,378		1,274,639		1,276,357
Temp and overtime		310,824		311,969		321,114
School Budgets		1,260,971		1,236,946		1,213,970
Total		79,716,559		78,372,231		77,894,114

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

	Budget 2022/23		Revised Budget 2021/22		Budget 2021/22	
	FTE	\$	FTE	\$	FTE	\$
Expenditures						
Classroom						
Instructional						
Salaries	265.16	25,767,699	262.00	25,500,984	254.46	24,907,134
Benefits		3,933,525		3,837,686		3,943,337
Curriculum Chair allowances		228,573		226,310		247,660
Supply Teacher Costs						
Salaries		904,289		959,400		949,900
Benefits		89,400		86,925		85,930
Guidance						
Salaries	12.00	1,269,690	12.00	1,256,304	12.00	1,256,304
Benefits		169,714		166,154		164,881
Supply Wages and Benefits		-		-		-
Library						
Salaries	4.67	485,652	4.50	463,338	4.84	498,346
Benefits		65,557		62,009		66,181
Library Support Specialists						
Salaries	3.46	135,884	3.32	128,925	3.32	128,925
Benefits		54,102		51,099		51,063
Supply Wages and Benefits		8,363		8,105		8,105
Chaplaincy Leaders						
Salaries	5.57	445,489	5.57	440,072	5.57	440,072
Benefits		119,467		116,012		118,271
School Administration						
Principals						
Salaries	6.00	821,475	6.00	791,052	6.00	797,316
Benefits		116,316		113,878		155,599
Supply Wages and Benefits		2,210		2,200		2,200
Vice - Principals						
Salaries	10.00	1,230,432	10.83	1,284,540	10.83	1,284,338
Benefits		150,693		155,631		154,339
Supply Wages and Benefits		-		65,732		-
Secretarial						
Salaries	24.00	1,022,646	25.00	1,055,777	25.00	1,055,777
Benefits		394,374		405,066		407,075
Supply Wages and Benefits		52,290		54,307		54,307
School Operations						
Salaries	39.00	1,966,266	41.00	2,027,912	40.00	1,995,613
Benefits		720,959		738,266		727,436
Temp and overtime		182,168		173,313		186,313
School Budgets		851,711		826,766		814,647
Total		<u><u>41,188,946</u></u>		<u><u>40,997,762</u></u>		<u><u>40,501,067</u></u>

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

	Budget 2022/23		Revised Budget 2021/22		Budget 2021/22	
	FTE	\$	FTE	\$	FTE	\$
Expenditures						
Consultants and Principal						
Salaries	10.00	1,123,656	8.00	895,617	8.00	895,657
Benefits		141,222		111,628		110,778
Safe Schools and Students at Risk						
Salaries	3.00	272,818	3.00	272,104	3.00	272,104
Benefits		50,547		49,684		49,429
Central Professionals and Clerical						
Salaries	7.80	600,918	5.80	413,765	5.80	413,765
Benefits		173,728		123,318		124,561
Information Technology						
Salaries	17.00	1,283,541	17.00	1,198,302	17.00	1,186,552
Benefits		371,270		346,615		350,432
Overtime and temp wages and benefits		27,141		27,141		27,141
Trustees						
Salaries and benefits		84,189		84,295		84,612
Director and Superintendents						
Salaries	7.00	1,193,049	7.00	1,198,693	7.00	1,193,590
Benefits		145,238		141,756		145,239
Admin Assistants and SO Support						
Salaries	6.00	419,969	6.00	429,222	6.00	424,976
Benefits		124,129		123,969		124,046
Overtime and temp wages and benefits		14,000		19,000		14,000
General and Business Administration						
Salaries	11.91	997,169	11.91	988,743	11.91	988,743
Benefits		282,887		276,232		279,127
Overtime and temp wages and benefits		6,500		6,500		6,500
Human Resources and H&S						
Salaries	8.00	760,927	9.00	796,350	8.00	739,262
Benefits		202,956		205,989		197,684
Overtime and temp wages and benefits		4,873		4,873		4,873
Communications						
Salaries	3.57	283,339	3.57	276,918	3.57	285,418
Benefits		78,992		75,796		79,194
School Operations and Maintenance						
Salaries	19.50	1,323,496	18.75	1,285,524	18.75	1,257,453
Benefits		413,806		395,005		390,919
Overtime and temp wages and benefits		35,119		35,119		43,915
Transportation						
Salaries	4.00	281,534	4.00	284,377	4.00	283,537
Benefits		75,135		72,292		73,132
Secondment						
Salaries	3.50	328,813	3.50	325,558	3.50	325,558
Benefits		46,774		45,839		45,339
Total		11,150,236		10,512,726		10,420,037

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

	Budget 2022/2023		Revised Budget 2021/2022		Budget 2021/2022	
	FTE	\$	FTE	\$	FTE	\$
Elementary Expenditures						
Special Education Teachers						
Salaries	46.50	4,654,022	47.50	4,698,223	47.00	4,648,892
Benefits		673,852		669,122		704,234
Supply Teacher Costs						
Salaries		87,829		87,714		87,314
Benefits		8,905		8,499		8,462
Educational Assistants						
Salaries	217.21	8,555,091	253.21	9,571,934	227.21	8,627,991
Benefits		3,424,637		3,771,798		3,484,052
Supply Wages and Benefits		790,094		748,728		577,333
Support Workers						
Salaries	10.00	395,538	11.00	430,784	11.00	430,784
Benefits		157,351		170,504		170,535
Supply Wages and Benefits		41,719		41,599		41,599
Secondary Expenditures						
Special Education Teachers						
Salaries	25.50	2,486,250	26.50	2,537,667	26.50	2,537,667
Benefits		374,723		382,000		397,689
Curriculum Chair allowances		25,620		25,620		25,620
Supply Teacher Costs						
Salaries		69,115		68,357		68,357
Benefits		7,004		6,630		6,630
Educational Assistants						
Salaries	58.00	2,278,376	67.00	2,530,780	59.00	2,242,144
Benefits		912,520		976,601		884,958
Supply Wages and Benefits		153,224		159,287		179,449
Support Workers						
Salaries	12.00	474,646	12.00	469,946	12.00	469,946
Benefits		188,821		186,004		186,038
Supply Wages and Benefits		26,307		26,107		9,383
Central Expenditures						
Special Education Teachers						
Salaries	3.00	285,921	3.00	275,414	3.00	275,414
Benefits		41,466		40,533		40,213
ECPP						
Salaries	3.00	224,949	1.00	103,578	1.00	103,578
Benefits		43,822		13,795		13,689
Consultants and Central VP						
Salaries	5.00	565,153	4.00	436,412	4.00	436,412
Benefits		71,261		55,450		55,021
Paraprofessionals						
Salaries	24.00	1,928,629	23.34	1,811,584	21.34	1,699,544
Benefits		566,020		522,073		490,780
Sub-total Wages and Benefits		29,512,864		30,826,743		28,903,728
Department Budgets						
Superintendent of Special Education		18,000		18,000		18,000
Mental Health Services		102,465		7,861		7,861
Mental Health Data and Information Collection		50,000		50,000		50,000
Special Education Services		333,204		352,921		349,921
Professional Development - Supply Costs		77,103		67,081		67,081
SEA		716,406		1,116,590		674,645
CASA/ABA Support/After Schools Development		134,854		217,435		135,253
Sub-total department budgets		1,432,032		1,829,888		1,302,761
Total Expenditures		30,944,896		32,656,631		30,206,489

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

	Budget 2022/23	Revised Budget 2021/22	Budget 2021/22
	\$	\$	\$
Expenditures			
Teaching and Learning			
Central Services/Curriculum Support	76,818	58,914	58,914
Teacher/Curriculum Support Services	51,860	50,772	50,772
FSL (moved to GSN from TPA)	99,743	5,253	5,253
Early Learning	26,090	26,060	26,060
Tutoring - Before and After School and Summer	61,754	110,483	60,743
Religion and Family Life Education	241,961	262,705	262,705
Indigenous Education	164,668	231,850	128,533
MISA	44,067	40,074	40,074
Curriculum and Assessment and Teacher Learning and Innovation	87,100	41,771	41,771
Student Success, Literacy and Numeracy	42,300	114,845	52,134
Student Success Initiatives	171,715	163,796	163,336
OYAP Program Support	115,300	115,300	115,300
Experiential Learning	36,557	51,375	35,795
Specialist High Skills Major Program	628,595	505,618	502,600
Outdoor Education	130,425	159,247	128,369
Safe and Accepting Schools	83,140	79,939	73,939
Equity and Inclusive Education	30,220	25,000	-
Catholic Parent Engagement	44,745	25,245	25,245
Superintendent of Learning & Student Success	15,896	14,596	14,596
Superintendent of Learning & Student Success	11,255	10,255	10,255
Superintendent of Learning & Student Success	17,096	17,096	17,096
Subtotal	<u>2,181,305</u>	<u>2,110,194</u>	<u>1,813,490</u>
Learning Technologies			
Computer Plan Current Year	957,050	857,378	857,378
Learning Technology	610,818	506,545	506,545
Teacher In-service Release	15,120	12,282	12,282
Corporate Systems	1,087,175	1,007,295	1,007,295
Subtotal	<u>2,670,163</u>	<u>2,383,500</u>	<u>2,383,500</u>
Administrative Departments			
Employee & Labour Relations & Leadership			
Superintendent of Learning, Leadership and HR	15,996	16,996	16,996
Leadership and Talent Development	76,456	55,822	49,822
New Teacher Induction Program	68,540	87,116	87,116
Human Resources Services	213,874	184,746	184,746
Trustees	176,730	171,317	171,317
Director of Education	140,989	178,098	138,098
Communications and FOI	85,535	84,535	84,535
Business, Finance, Facilities and Transportation			
General Administration - School Support	165,100	167,000	147,000
General Administration - Admin Support	168,136	168,136	168,136
Superintendent of Business and Capital Planning	39,976	39,026	39,026
School Support	12,000	13,500	13,500
Business Administration	93,548	95,048	95,048
Health & Safety/Student Injury Prevention	186,620	203,911	174,911
Community Use of Schools	24,760	24,760	24,760
School Facilities Operations	2,486,192	2,245,192	2,260,192
School Facilities Utilities	3,317,250	3,317,250	3,317,250
School Facilities Maintenance	2,235,330	2,160,594	2,054,940
Transportation	12,325,096	12,264,722	12,524,722
Total Department Budgets	<u>26,683,596</u>	<u>25,971,463</u>	<u>25,749,105</u>
Supported Capital Debt - Interest Portion	1,560,131	1,793,772	1,793,772
Supported Capital Debt - Principal Portion	3,718,111	3,484,472	3,484,472
Capital Debt Expenditures	<u>5,278,242</u>	<u>5,278,244</u>	<u>5,278,244</u>
Total	<u>31,961,838</u>	<u>31,249,707</u>	<u>31,027,349</u>

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

	Budget 2022/23	Revised Budget 2021/22	Budget 2021/22
Revenue	\$	\$	\$
COVID - Transportation	-	764,300	382,150
COVID - Reopening Additional Staffing - at budget was unallocated	-	-	939,637
COVID - Special Education Supports - at budget was unallocated	-	-	85,433
COVID - Mental Health Supports- at budget was unallocated	-	-	53,161
COVID - Re-engaging Students and Reading Assessment	-	156,616	156,616
COVID - In Kind Donation PPE	-	1,000,000	-
Tutoring Supports	310,617	648,750	-
Summer Learning Special Education Supports	-	108,200	-
Transportation & Stability Supports for Children in Care	-	20,500	-
Summer Learning - CODE Funding	-	60,000	-
Learning and Innovation Fund for Teachers(now GSN)	-	45,000	45,000
Educators Autism AQ Subsidy	10,300	28,001	11,700
Well-Being and Mental Health Bundle- (now GSN)	-	35,529	26,300
Anti-Sex Trafficking Protocol Development and Implementation	-	10,930	-
School College Work Initiative	-	40,000	40,000
Connectivity at Schools	-	134,927	-
Excellence in Education Administration Fund	-	150,000	-
Demographic Data Gathering	-	69,165	-
OLE-FMLand FSL, French Extended Learning (now GSN)	-	110,295	-
De-Streaming Implementation Supports	31,100	30,826	-
CODE ELL	-	6,123	-
SHSM Additional funding	22,000	153,000	153,000
Renewed Mathematics Strategy	327,000	327,000	327,000
Early Intervention in Math for Students with Special Needs	110,900	-	-
Additional Qualifications in Math	-	32,500	-
Parents Reaching Out (now GSN)	-	20,177	20,200
Entrepreneurship Education Pilot Projects	20,000	-	-
Health Resources, Training and Supports	9,500	-	-
Skilled Trades Bursary	12,000	-	-
Focus on Youth	-	70,000	-
Total	853,417	4,021,839	2,240,197
Expenditures - Non Staffing			
COVID - Transportation	-	764,300	382,150
COVID - Reopening Additional Staffing - at budget was unallocated	-	-	939,637
COVID - Special Education Supports - at budget was unallocated	-	-	85,433
COVID - Mental Health Supports- at budget was unallocated	-	-	53,161
COVID - Re-engaging Students and Reading Assessment	-	156,616	156,616
COVID - In Kind Donation PPE	-	1,000,000	-
Tutoring Supports	310,617	648,750	-
Summer Learning Special Education Supports	-	108,200	-
Transportation & Stability Supports for Children in Care	-	20,500	-
Summer Learning - CODE Funding	-	60,000	-
Learning and Innovation Fund for Teachers(now GSN)	-	45,000	45,000
Educators Autism AQ Subsidy	10,300	28,001	11,700
Well-Being and Mental Health Bundle- (now GSN)	-	35,529	26,300
Anti-Sex Trafficking Protocol Development and Implementation	-	10,930	-
School College Work Initiative	-	40,000	40,000
Connectivity at Schools	-	134,927	-
Excellence in Education Administration Fund	-	150,000	-
Demographic Data Gathering	-	69,165	-
OLE-FMLand FSL, French Extended Learning (now GSN)	-	110,295	-
De-Streaming Implementation Supports	31,100	30,826	-
CODE ELL	-	6,123	-
SHSM Additional funding	22,000	153,000	153,000
Renewed Mathematics Strategy	139,644	141,300	141,270
Early Intervention in Math for Students with Special Needs	110,900	-	-
Additional Qualifications in Math	-	32,500	-
Parents Reaching Out (now GSN)	-	20,177	20,200
Entrepreneurship Education Pilot Projects	20,000	-	-
Health Resources, Training and Supports	9,500	-	-
Skilled Trades Bursary	12,000	-	-
Focus on Youth	-	70,000	-
Expenditures	666,061	3,836,139	2,054,467
Net funding allocated to Staffing	187,356	185,700	185,730