

Huron-Superior Catholic
DISTRICT SCHOOL BOARD

Budget Detail & Summary 2023-2024



Huron-Superior Catholic

DISTRICT SCHOOL BOARD

REPORT TO THE DIRECTOR OF EDUCATION 2023/24 Budget

June 14, 2023

Submitted by:
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Superintendent of Business

The Huron-Superior Catholic District School Board's Multi-Year Strategic Plan (MYSP) lists Equitable Stewardship of our Resources as one of its strategic directions. This report relates specifically to achieving and maintaining a balanced budget.

Background and Information

The Ministry of Education announced the 2023-24 Grants for Student Needs (GSN) on April 17, 2023 and released Memorandum 2023:B04 containing summary budget information, which was accompanied by Ministry Projections of School Board Funding.

Additionally, the Ministry announced Priorities and Partnership Funding (PPF), outside of the GSN. For HSCDSB these grants amount to approximately \$1,661,000. One of the major PPF grants for the board is the investment in the Math Recovery Plan which totals \$558,200 and allows the board to establish a math lead at the Superintendent level and add an additional math facilitator, for a total of three school-based positions. Additionally, there are PPFs for Education Staff to support Reading Interventions (\$238,00), Staffing to Support De-Streaming and Transitions to High School (\$179,800) and increased funding to support an Indigenous Grad Coach (\$141,400).

The following grants which were previously funded outside of the GSN are being transferred into the GSN:

- *Summer Learning Program*: funding for literacy and numeracy programs for elementary students who would benefit from additional learning support over the summer months to mitigate the impacts of learning loss.
- *Specialist High Skills Major Expansion*: funding to support program growth and to provide students with access to more Specialist High Skills Major programs.
- *Early Math Intervention for Students with Special Education Needs*: funding to support early math interventions for elementary students with special education needs by

increasing student engagement, closing learning gaps and ensuring students are prepared for the transition into de-streamed Grade 9 curriculum.

- *Demographic Data Gathering*: funding to support school board capacity to collect, analyze and use voluntary student and workforce demographic data by allowing school boards to pinpoint and address disparities in student achievement as well as employment practices, increasing accountability to their communities.

Since these are not new grants, but are transitioned into the GSN, the funding has not allowed for additional staff, but has allowed the board to maintain current staffing supports already in place associated with these programs.

COVID-19 Learning Recovery Funding expires at the end of August 2023. For the Board, this means a reduction of approximately \$1,114,000 in funding to support additional staffing needs for the 2023-24 school year. Due to a decrease in interest and enrolment, the board has discontinued offering virtual learning at Holy Trinity Virtual Academy for the 2023-24 school year. Staff has been diligently supporting the transition of current Holy Trinity students back to their in-person home schools.

Admin Council and the Senior Team began budget deliberations in March to plan for the 2023-24 school year.

The Board's 2023-24 Operating Budget is aligned with the Ministry of Education mandates and goals of achieving a balanced budget while maintaining fiscal responsibility. Additionally, the 2023-24 Operating Budget is aligned with HSCDSB's Multi-Year Strategic Plan. Key strategic priorities built into the budget include:

- Superintendent of Education – Math Recovery Plan
- New Principal of Specialized Student Services
- Implementation of three (3) Northern teaching Vice Principal positions
- Extension of the school day for Life Skill classrooms (Elementary/Secondary)
- Two (2) School-based Multilingual Language Learner Special Assignment Teachers
- Expansion of the Outdoor Education Program (Land-based learning at St. Kateri Outdoor Learning Centre)
- Continued investments in the STEAM Lab
- Continued Clerical Support at Elementary Schools one-week prior to school re-opening
- Continued HR Case Management Attendance Support
- Continued investment in Cyber Security

The government has facilitated a Provincial process for negotiating Collective Agreements for all employee groups. The 2023-24 GSN funding for salary increases has been reflected in the budget.

The Ministry is providing a 2.0% cost update to the non-staff portion of the School Operations Allocation benchmark to help school boards in managing the increases in commodity prices (i.e. electricity, natural gas, facility insurance, and other costs).

Conservative projections for elementary and secondary enrolment have been reflected in funding which correspond to the staff compliments and have been reflected in the budget. Enrolment increase may impact staffing compliments in September.

Attached to this report are the following:

- Revenue and Expenditure Summary
- Expenditure Report
- Enrolment Summary

School Boards are expected to balance their budgets in 2023-24. However, a school board may incur an in-year deficit up to the lower of one percent of the school board's operating revenue or the accumulated surplus for the proceeding school year, consistent with the requirements set out in *Ontario Regulation 280/19*. HSCDSB can project an in-year deficit of up to \$719,931 and be in compliance with this directive.

For 2023-24, total operating revenues and expenses are budgeted at \$88,814,304. A total budget for revenues and expenditures, with a balanced budget was presented to the Finance Committee on June 6, 2023. A recommendation was provided by the Finance Committee that the Board accept the budget as presented.

Recommendation

It is recommended that the Board approve a total budget for expenditures and revenue for the 2023-24 budget year in the amount of \$88,814,304 as presented in the Report to the Director of Education dated 2023 06 14.

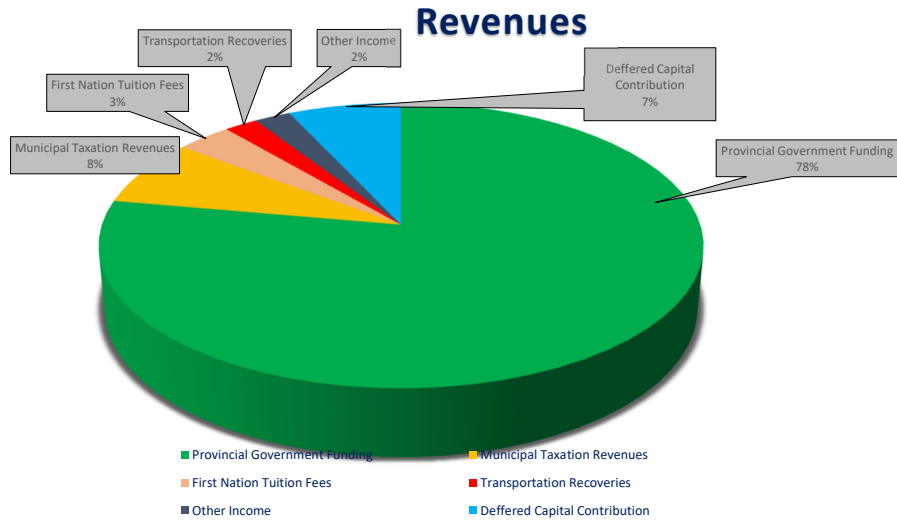
Motion

That the Huron-Superior Catholic District School Board approves the 2023-24 Operating Budget as presented.



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DISTRICT SCHOOL BOARD

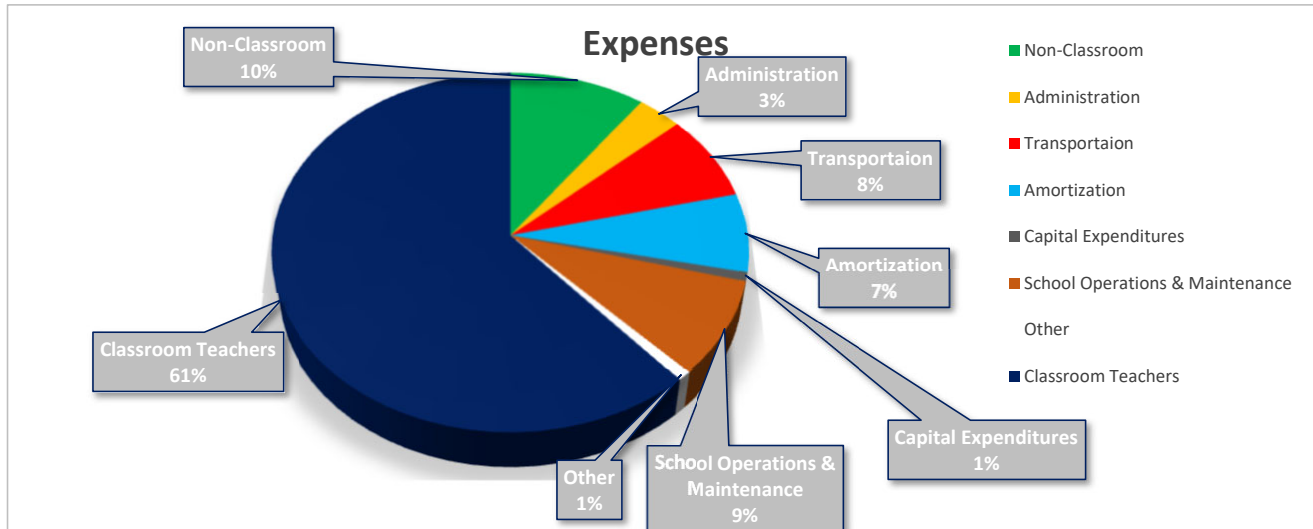


Provincial Government Funding	\$	69,088,696.00
Municipal Taxation Revenues	\$	6,694,600.00
First Nation Tuition Fees	\$	3,039,733.00
Transportation Recoveries	\$	1,821,060.00
Other Income	\$	1,974,476.00
Deffered Capital Contribution	\$	6,196,009.00



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Classroom Teachers	\$ 54,428,831.00
School Operations & Maintenance	\$ 7,628,385.00
Non-Classroom	\$ 8,933,537.00
Transportation	\$ 6,890,045.00
Amortization	\$ 6,277,017.00
Administration	\$ 2,953,219.00
Capital Expenditures	\$ 700,000.00
Other	\$ 765,474.00



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2023/24 BUDGET REVENUE AND EXPENDITURE SUMMARY

	2021/22	2022/23		2023/24
	Final	Budget	Revised	Budget
General Legislative Grants	67,589,441	69,941,399	71,921,683	74,122,096
Other Provincial Grants	4,477,337	1,623,540	2,026,764	1,661,200
First Nation Tuition Fees	3,263,160	3,078,416	3,039,733	3,039,733
Transportation Recoveries	1,757,908	1,836,500	1,836,500	1,821,060
CUPE Reimbursements	12,570	-	-	-
PD Reimbursements	-	75,000	75,000	75,000
Salary Recoveries	266,592	255,474	338,600	343,270
In-Kind - PPE	691,180	-	-	-
Other (including interest)	1,199,369	302,735	2,336,084	1,555,936
SUBTOTAL	79,257,557	77,113,064	81,574,364	82,618,295
Deferred Capital Contributions	5,313,263	5,482,875	6,027,650	6,196,009
TOTAL REVENUES	84,570,820	82,595,939	87,602,014	88,814,304
TOTAL EXPENDITURES	84,065,688	82,482,500	88,113,694	88,814,304
SURPLUS/(DEFICIT) - With Committed Projec	505,132	(650,595)	(511,680)	-
Committed For Capital Projects - Board				
Office roof	1,971	22,726	25,636	42,600
SURPLUS/(DEFICIT)	507,103	136,165	(486,044)	42,600
OPENING ACCUMULATED SURPLUS	5,044,773	5,551,876	5,551,876	5,065,832
ENDING ACCUMULATED SURPLUS/(DEFICIT)	5,551,876	5,688,041	5,065,832	5,108,432



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2023/24 BUDGET EXPENDITURE REPORT

	2021/22		2022/23		2023/24
	Final	Budget	Revised	Expenditure to Date (May 25/23)	Budget
Classroom Teachers	31,738,367	31,006,175	32,329,675	25,184,020	33,149,927
Supply Teachers	3,525,687	3,070,700	3,070,700	2,646,988	3,030,700
Teacher Assistants	8,272,798	7,610,500	9,082,770	7,521,378	7,931,079
Early Childhood Educator	1,382,775	1,229,000	1,272,000	1,003,112	1,319,244
Textbooks/Supplies	1,218,383	1,791,948	2,354,123	1,267,295	2,938,814
Computers	357,246	908,000	1,018,678	662,935	1,111,874
Prof/Para Prof/Tech	3,025,257	3,215,650	3,243,600	2,462,496	3,430,366
Library/Guidance	911,431	829,800	827,790	518,045	795,796
Staff Development	641,407	701,836	885,406	549,175	721,031
Department Heads	44,311	55,000	55,000	35,382	63,000
Principals & VP's	3,622,337	3,660,741	3,740,967	3,143,593	3,606,327
School Office	1,918,193	2,034,100	1,993,608	1,581,860	2,068,801
Coordinators & Consultants	2,162,084	2,138,500	1,998,500	1,544,695	1,988,309
Continuing Ed	115,451	103,300	103,300	82,290	96,100
Trustees	197,890	226,400	243,400	183,135	243,400
Director/Supervisory Officers	545,544	632,600	642,600	479,786	867,600
Board Administration	2,669,155	2,632,520	3,792,720	2,792,023	2,953,219
Pupil Transportation	6,092,149	6,090,700	6,073,700	4,013,003	6,890,045
School Operations/Maintenance	8,450,742	7,471,541	7,552,534	5,560,119	7,628,385
Good Places to Learn	540,567	510,000	510,000	447,033	510,000
Other Non-Operating	481,381	255,474	488,600	237,705	493,270
Amortization	5,314,129	5,608,015	6,115,696	4,649,659	6,277,017
Renewal	820,077	700,000	700,000	365,358	700,000
TOTAL EXPENDITURES	84,047,361	82,482,500	88,095,367	66,931,087	88,814,304



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2023/24 BUDGET ENROLMENT SUMMARY

	Actual (Oct 31, 2022)	Estimated (Oct 31, 2023)	Difference
Elementary			
Pupils of the Board	3,430.0	3,446.0	16.0
Other Pupils	192.0	177.0	(15.0)
TOTAL ELEMENTARY	3,622.0	3,623.0	1.0
Secondary			
Pupils of the Board	679.0	683.0	4.0
Other Pupils	21.3	22.0	0.8
TOTAL SECONDARY	700.3	705.0	4.8
Total			
Pupils of the Board	4,109.0	4,129.0	20.0
Other Pupils	213.3	199.0	(14.3)
TOTAL PUPILS	4,322.3	4,328.0	5.8