



Agenda

COMMITTEE OF THE WHOLE OPEN MEETING JANUARY 15, 2024

Large Boardroom at 6:45 p.m.

IF YOU ARE UNABLE TO ATTEND IN PERSON, [CLICK HERE TO JOIN VIA VIDEO CONFERENCE](#)

Chairperson: John Connolly

Trustees/Members who are unable to attend the meeting
are asked to please notify Sarah Barker,
Administrative Assistant at sbarker@pvnccdsb.on.ca .

1. Call to Order

- a) Opening Prayer
- b) Land Acknowledgement
- c) Approval of Agenda
- d) Declarations of Conflict of Interest
- e) Approval of the Minutes of the Meeting of Monday, December 11, 2023 Page 3
- f) Business Arising from the Minutes

2. Recommended Actions/Presentations

- a) Interim Financial Statements - Nov 30 Page 8
- b) Revised Estimates Page 12

3. Information Items

- a) Clarington New School Update Superintendent Heuchert
- b) Northumberland Capital Priority Plans Superintendent Heuchert

4. Old Business

5. New Business



Agenda

6. Next Meeting

- a) February 12, 2024, Large Boardroom, 6:30 p.m.

7. Conclusion

- a) Adjournment.
- b) Closing Prayer

The Minutes of the Committee of the Whole Open meeting held on Monday, December 11, 2023 at 6:45 p.m. in the Large Boardroom.

PRESENT

Trustees: Chair Connolly (Committee Chairperson), Trustee MacKenzie (Board Chairperson), Trustee Martin, Trustee Durst, Trustee Glover*, Trustee Tanguay, Trustee Leahy, Trustee Gaskell (Senior Student Trustee), Trustee Heitzner (Junior Student Trustee)*.

Absent/Regards:

Administration: Director O’Sullivan, Superintendent Armstrong, Superintendent Di Ianni, Superintendent Heuchert, Superintendent Kahler, Superintendent Selby, Superintendent Piggott.

Guests:

Recorder: Amy McLeod.

1. Call to Order

Chair Connolly called the meeting to order at 6:45 pm.

a. Opening Prayer

Superintendent Kahler led the Committee-of-the-Whole in Opening Prayer.

b. Land Acknowledgment

Superintendent Heuchert respectfully acknowledged that the Committee of the Whole meeting was taking place on the treaty and traditional territory of the Mississauga Anishinaabeg.

c. Approval of Agenda

Trustee Tanguay requested discussion of a SEAC letter to the Ministry to be added to item 5 a. of the agenda, under New Business. Trustee Glover pointed out to the committee that the agenda was not posted externally on the Board’s

website for public viewing. Superintendent Heuchert informed the committee there were technical issues with posting on the website due to recent security control updates.

Motion: Moved by Trustee Tanguay, seconded by Trustee MacKenzie, that the Committee of the Whole Open meeting Agenda be accepted with amendment.

Carried.

d. Declarations of Conflicts of Interest
There were no conflicts of interest.

e. Approval of the Minutes of the Committee of the Whole Open session on Monday, November 13, 2023.

Motion: Moved by Trustee Durst, seconded by Trustee Leahy, that the In-Camera Minutes from Monday, November 13, 2023 be accepted with the minor amendment.

Carried.

f. Business Arising from the Minutes
There was no business arising from the minutes.

2. Recommended Actions/Presentations:

a) OCSTA Resolutions Superintendent Heuchert

Superintendent Heuchert briefly discussed the OCSTA resolutions. Each year the Trustee Association invites boards to submit resolutions that feed into the OCSTA budget brief which goes to the ministry. These resolutions are presented at the Annual General Meeting. Superintendent Heuchert addressed the committee asking if there were any resolutions that our board would like to

consider putting forth. A few ideas that were discussed included student transportation, sick leave and Catholic School Council. It was discussed that the work to prepare the resolutions should begin promptly and be presented at the January 17, 2024 Committee of the Whole meeting, as the deadline to submit the resolutions to OCSTA is early February. After continued discussion and understanding of the issues raised, the committee decided which resolutions the board would move forward with.

Motion: Moved by Trustee Martin, seconded by Trustee Tanguay, that the Board will move forward with staff and trustees beginning work on two resolutions to present to OCSTA; student transportation and sick leave.

Carried.

3. Information Items:

a) Clarington New School Update Superintendent Heuchert

There was no update to report.

b) Northumberland Capital Priority Plans Superintendent Heuchert

Superintendent Heuchert shared with the committee that there has been no news received around the Capital Priority submissions. There was a recent news release and memo which he was hopeful pertained to the submission however that was not the case. Instead, it shared information around new regulations for shared use sites for third parties and other school boards as well as a new property disposal process, which will see more provincial government involvement.

c) Accommodation Update

Superintendent Heuchert

Superintendent Heuchert presented to the committee plans around the upcoming accommodation review that will begin in the New Year alongside Watson and Associates. Heuchert also shared current data on each geographic region within the Board highlighting on the ground capacity and the use of portables. He also provided the committee a quick overview of how the data is captured and what it ultimately means. This information becomes very relevant when submitting capital priorities as the Ministry will be looking closely at the data versus needs. With rising costs including the building construction price index and increasing wages, it may mean fewer Capital Projects get approved in the future which is something the board must be mindful of. Superintendent Heuchert also explained that when a school or region is hitting capacity in their own accommodation allotment, the Ministry will look at what other methods have been considered, such as boundary or program reviews, before they decide to approve a capital build. There was discussion and a few clarifying questions which Superintendent Heuchert responded to.

4. Old Business:

There was no old business.

5. New Business

a) SEAC letter to the Ministry

Trustee Tanguay shared with the committee members that she has been working alongside Superintendent Di Ianni, Superintendent Heuchert and the SEAC committee to draft a letter to be sent to Minister Lecce. The Ministry is looking at updating the GSN and Tanguay is hopeful the letter will highlight some areas that should be considered. There was discussion and a few questions about the

letter, which was shared with the committee earlier in the day. A few amendments were also suggested. A recommended action will be brought forward at the next Board meeting around the letter.

6. Next Meeting:

- a) January 15, 2024, Large Boardroom, 6:30 p.m.

7. Conclusion

- a) Adjournment

Motion: Moved by Trustee Durst, seconded by Trustee Glover that the Committee-of-the-Whole meeting adjourn at 7:52 pm.

Carried

Chair Connolly informed the committee that it was Mrs. McLeod's final meeting as she has accepted another position. He thanked Mrs. McLeod for her work on the committee and wished her well with her future endeavours.

- b) Closing Prayer

Superintendent Kahler led the committee in closing prayer.

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

	Revised 2023/24	Budget 2023/24	Actual 2022/23	Increase (Decrease) Revised from Budget
General Operating Grants and Transfers from Deferred Revenue				
Pupil Foundation	85,880,412	86,247,273	84,181,466	-366,861
School Foundation	12,135,030	12,153,719	11,918,144	-18,689
Special Education	27,094,864	26,905,475	24,832,885	189,389
Language	3,457,227	3,393,466	3,166,483	63,761
Supported Schools	14,485	17,983	15,555	-3,498
Remote & Rural	627,482	610,268	660,603	17,214
Rural and Northern Education	365,360	365,360	361,137	0
Learning Opportunities	2,944,240	2,759,782	2,113,173	184,458
Continuing Education	539,835	453,059	552,614	86,776
Cost Adjustment and Teacher Qualification	15,608,885	16,359,662	15,479,110	-750,777
New Teacher Induction Program	154,756	154,756	163,540	0
ECE Q&E	924,165	1,001,846	951,845	-77,681
Transportation	13,386,288	13,304,046	13,362,212	82,242
Administration and Governance	5,298,408	5,309,183	5,165,064	-10,775
School Operations	16,369,720	16,473,778	15,924,813	-104,058
Community Use of Schools	205,026	205,026	207,517	0
Indigenous Education	1,072,916	1,082,661	1,824,264	-9,745
Mental Health and Well-Being	1,182,561	1,145,545	1,099,173	37,016
Supports for Students	1,740,421	1,740,421	1,742,575	0
Program Leadership	1,004,957	1,008,207	1,002,180	-3,250
One-Time Realignment Mitigation fund	375,257	375,257	-	0
COVID-19 Learning Recovery Fund	-	-	2,526,713	0
Less Transferred to Deferred Capital for Minor TCA	(845,843)	(823,843)	(1,454,891)	-22,000
Subtotal	189,536,452	190,242,930	185,796,175	(706,478)
Capital Grants used for Operating Expenses				
Temporary Accommodation	85,898	85,898	59,617	0
Renewal	-	-	230,891	0
COVID - 19 Resilience Infrastructure Stream	-	-	17,866	0
Interest on Capital	1,559,661	1,340,061	1,613,569	219,600
Subtotal	1,645,559	1,425,959	1,921,943	219,600
Other Revenues				
Other Provincial Grants	3,341,215	2,871,048	4,205,936	470,167
School Generated Funds	4,932,752	4,650,759	4,742,536	281,993
Investment Income	800,000	480,000	820,662	320,000
Federal Fees - Tuition	269,642	258,192	271,668	11,450
Fees and Revenues from Other Sources	975,534	994,382	1,514,853	-18,848
Education Development Charges for Land	5,141,389	-	-	5,141,389
Amortization of Deferred Capital Contributions	10,257,689	10,000,365	9,753,335	257,324
Subtotal	25,718,221	19,254,746	21,308,990	6,463,475
Total Revenue	216,900,232	210,923,635	209,027,108	5,976,597

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

	Revised 2023/24		Budget 2023/24		Actual 2022/23		Increase (Decrease) Revised from Budget
	\$	%	\$	%	\$	%	\$
INSTRUCTION							
Classroom Teachers	96,091,816	45.0%	97,083,151	46.0%	94,847,099	45.0%	(991,335)
Supply Teachers, Teacher Assistants and RECE	5,343,482	2.5%	4,991,599	2.4%	5,595,269	2.7%	351,883
Teacher Assistants	17,074,001	8.0%	16,760,696	7.9%	17,151,612	8.1%	313,305
Early Childhood Educators	4,051,574	1.9%	4,049,918	1.9%	3,811,745	1.8%	1,656
Textbooks/Supplies	5,566,817	2.6%	5,322,548	2.5%	4,730,872	2.2%	244,269
Computers	787,419	0.4%	787,419	0.4%	973,967	0.5%	-
Professionals, Paraprofessionals	5,066,560	2.4%	4,860,413	2.3%	4,536,932	2.2%	206,147
Library and Guidance	3,388,338	1.6%	3,344,969	1.6%	3,197,588	1.5%	43,369
Staff Development	1,242,568	0.6%	1,541,299	0.7%	953,885	0.5%	(298,731)
Department Heads	288,201	0.1%	281,820	0.1%	276,658	0.1%	6,381
Principals and Vice-Principals	7,852,456	3.7%	7,817,136	3.7%	7,972,744	3.8%	35,320
School Office - Secretarial and Supplies	4,635,998	2.2%	4,602,760	2.2%	4,548,344	2.2%	33,238
Coordinators and Consultants	3,546,950	1.7%	3,374,931	1.6%	4,155,031	2.0%	172,019
Continuing Education	446,900	0.2%	263,925	0.1%	627,268	0.3%	182,975
Amortization	1,079,682	0.5%	1,041,017	0.5%	1,033,052	0.5%	38,665
TOTAL INSTRUCTION	156,462,762	73.3%	156,123,601	73.9%	154,412,066	73.3%	339,161
ADMINISTRATION							
Trustees	149,355	0.1%	148,458	0.1%	135,205	0.1%	897
Director and Supervisory Officers	1,043,444	0.5%	1,020,020	0.5%	1,369,656	0.7%	23,424
Board Administration	4,582,365	2.1%	4,569,718	2.2%	4,416,197	2.1%	12,647
Amortization	184,879	0.1%	172,445	0.1%	69,326	0.0%	12,434
TOTAL ADMINISTRATION	5,960,043	2.8%	5,910,641	2.8%	5,990,384	2.8%	49,402
TRANSPORTATION							
Pupil Transportation	15,095,344	7.1%	14,437,370	6.8%	14,208,098	6.7%	657,974
TOTAL TRANSPORTATION	15,095,344	7.1%	14,437,370	6.8%	14,208,098	6.7%	657,974
PUPIL ACCOMODATION							
School Operations and Maintenance	17,482,544	8.2%	17,151,813	8.1%	17,444,432	8.3%	330,731
School Renewal - non-capital	-	0.0%	-	0.0%	230,891	0.1%	-
Other Pupil Accommodation	1,535,786	0.7%	1,286,186	0.6%	1,552,748	0.7%	249,600
Amortization	9,591,448	4.5%	9,276,172	4.4%	9,200,148	4.4%	315,276
TOTAL PUPIL ACCOMODATION	28,609,778	13.4%	27,714,171	13.1%	28,428,219	13.5%	895,607
OTHER							
School Generated Funds	4,932,752	2.3%	4,650,759	2.2%	4,783,031	2.3%	281,993
Other non-Operating	245,000	0.1%	100,000	0.0%	1,234,529	0.6%	145,000
Provision for Contingencies	2,175,724	1.0%	2,321,358	1.1%	1,495,732	0.7%	(145,634)
TOTAL OTHER	7,353,476	3.4%	7,072,117	3.3%	7,513,292	3.6%	281,359
TOTAL EXPENSES	213,481,403	100.0%	211,257,900	100.0%	210,552,059	100.0%	2,223,503

**Peterborough Victoria Northumberland and Clarington Catholic District School Board
Budget - Summary of Consolidated Expenses - Review of Year to Date Spending**

	Revised 2023/24		Actual 2022/23		November 2023 % of Revised Spent to Date	November 2022 % of Actual Spent to Date
INSTRUCTION	\$	%	\$	%	%	%
Classroom Teachers	96,091,816	45.0%	94,847,099	45.0%	24.19%	24.34%
Supply Teachers, Teacher Assistants and RECE	5,343,482	2.5%	5,595,269	2.7%	26.45%	24.75%
Teacher Assistants	17,074,001	8.0%	17,151,612	8.1%	24.73%	24.81%
Early Childhood Educators	4,051,574	1.9%	3,811,745	1.8%	24.76%	24.51%
Textbooks/Supplies	5,566,817	2.6%	4,730,872	2.2%	21.54%	25.61%
Computers	787,419	0.4%	973,967	0.5%	56.78%	35.18%
Professionals, Paraprofessionals	5,066,560	2.4%	4,536,932	2.2%	20.75%	23.86%
Library and Guidance	3,388,338	1.6%	3,197,588	1.5%	24.14%	24.23%
Staff Development	1,242,568	0.6%	953,885	0.5%	29.73%	17.24%
Department Heads	288,201	0.1%	276,658	0.1%	24.03%	25.04%
Principals and Vice-Principals	7,852,456	3.7%	7,972,744	3.8%	24.23%	23.81%
School Office - Secretarial and Supplies	4,635,998	2.2%	4,548,344	2.2%	27.40%	25.18%
Coordinators and Consultants	3,546,950	1.7%	4,155,031	2.0%	23.62%	23.25%
Continuing Education	446,900	0.2%	627,268	0.3%	5.26%	4.26%
Amortization	1,079,682	0.5%	1,033,052	0.5%		
TOTAL INSTRUCTION	156,462,762	73.3%	154,412,066	73.3%	24.21%	24.18%
ADMINISTRATION						
Trustees	149,355	0.1%	135,205	0.1%	20.54%	19.58%
Director and Supervisory Officers	1,043,444	0.5%	1,369,656	0.7%	24.64%	19.57%
Board Administration	4,582,365	2.1%	4,416,197	2.1%	23.51%	27.98%
Amortization	184,879	0.1%	69,326	0.0%		
TOTAL ADMINISTRATION	5,960,043	2.8%	5,990,384	2.8%	22.90%	25.55%
TRANSPORTATION						
Pupil Transportation	15,100,959	7.1%	14,208,098	6.7%	23.82%	25.04%
TOTAL TRANSPORTATION	15,100,959	7.1%	14,208,098	6.7%	23.82%	25.04%
PUPIL ACCOMODATION						
School Operations and Maintenance	17,476,929	8.2%	17,444,432	8.3%	21.38%	21.23%
School Renewal - non-capital	-	0.0%	230,891	0.1%		
Other Pupil Accommodation	1,535,786	0.7%	1,552,748	0.7%	41.80%	39.16%
Amortization	9,591,448	4.5%	9,200,148	4.4%	0.00%	
TOTAL PUPIL ACCOMODATION	28,604,163	13.4%	28,428,219	13.5%	15.31%	15.17%
OTHER						
School Generated Funds	4,932,752	2.3%	4,783,031	2.3%		
Other non-Operating	245,000	0.1%	1,234,529	0.6%		
Provision for Contingencies	2,175,724	1.0%	1,495,732	0.7%		
TOTAL OTHER	7,353,476	3.4%	7,513,292	3.6%	0.00%	0.00%
TOTAL EXPENSES	213,481,403	100.0%	210,552,059	100.0%	22.12%	22.20%

Peterborough Victoria Northumberland and Clarington Catholic District School Board
Year End Surplus/(Deficit) for Ministry Compliance
For the Year ended August 31, 2024

	Revised Budget 2023/24	Budget 2023/24	Actual 2022/23
Surplus/(Deficit) for Ministry Reporting	3,418,829	-334,264	-1,524,951
Adjust Items Unavailable for Compliance			
Committed Capital Projects Amortization	141,140	141,136	147,918
Revenues recognized for Land	-5,141,389	0	0
Asset Retirement Obligation	326,054	217,003	234,249
School Generated Funds Surplus/(Deficit)	0	0	40,495
Accrued Interest	-23,875	-23,875	-22,559
Total Adjustments	-4,698,070	334,264	400,103
Surplus/(Deficit) for Compliance	-1,279,241	0	-1,124,848

BUSINESS AND FINANCE

Report to Committee of the Whole

Meeting: Open ▾

Presented for: Approval ▾

Meeting Date: January 15, 2024

Presented by: Sean Heuchert, Superintendent of Business and Finance

Submitted by: Sean Heuchert, Superintendent of Business and Finance
Teri Smith, Chief Financial Officer

Subject: 2023-2024 Revised Estimates Update

Recommended Action(s):

1. It is recommended that the Board receive the Revised Estimates Update report for the 2023-2024 budget as at November 30, 2023.
2. It is recommended that the Board approve the “In Year Deficit Elimination Plan” as described in the Revised Estimates Update report for the 2023-2024 budget.

Background:

As part of the requirements for financial reporting to the Ministry, school boards must submit revised estimates on an annual basis. These revised estimates serve to update the Ministry on a board’s budget estimates taking into account changes that have occurred since the original budget was approved by the board.

In particular, it requires boards to update revenues and expenditures incorporating the actual enrolment as at October 31st of the school year, actual staffing placed as at October 31st, and an updated estimate of the second



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enrolment count date, March 31st of the school year. The Ministry filing deadline for the revised estimates was December 15th.

Changes to Revenues:

Changes to revenues have been incorporated in the current year's Revised Estimates as a result of enrolment changes, and any funding announcements which occurred following last June.

As described on the attached schedules, enrolment varied from projections, as is generally the case to some degree every year. The revised estimates show a net decrease of average daily enrolment (ADE) compared to the June budget estimates. Grants that have a component of enrolment embedded in its formula would have been affected by this change. The larger changes of note include the Foundation and School Allocations for both Elementary and Secondary, School Operations, Teacher Qualification and Experience allocation.

Other notable changes to revenue are in Special Education related to a higher than expected Special Incidence Portion table amount in the Grant and a higher than expected ESL student count (Language Grant). Summer Learning funding is now embedded in the Learning Opportunities Grant.

Changes to Expenditures:

The significant changes to expenditures for the year thus far are higher than expected expenditures in the areas of sick leave and transportation. We saw lower than budgeted expenditures for classroom teachers due to differences in qualifications and experience but these are offset by lower corresponding revenue.

Projecting the Financial Position:

The original budget estimated a planned balanced budget. With the unanticipated revenue shortfall and the additional expenditures, the revised estimates project an operating deficit of \$1,279,241.



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Generally, a board is considered to be compliant with the Education Act if the Revised Estimates reflect a balanced position, or the amount of deficit projected is less than 1% of its operating allocations. Ministerial approval is required where a board is projecting a deficit greater than 1%. At the time of submission for the revised estimates, PVNCCDSB is considered to be compliant, and does not require a Ministerial approval.

An in-year deficit elimination plan must be submitted to the Ministry where a board is reporting any kind of deficit. For planning purposes, areas of focus to reduce expenditures and eliminate the deficit within the next two fiscal periods include:

- Transportation Bus Loading Efficiencies (Opt-in)
- Attendance Support Program
- School Budget Reductions and Efficiencies
- Department Budget Savings and Efficiencies

Risks related to Revised Estimates:

Uncertainties related to respiratory illnesses (e.g. RSV, Covid-19) add an additional element of risk to the estimates used for projecting the board's financial position for the current year. Some assumptions can reasonably be made, but there are areas of financial risk that are not estimable at this time, and will become apparent later in the school year.

Administration will continue to provide regular updates to the Board of Trustees via interim reports, and will monitor the financial position regularly.



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The appendices attached to this report are:

- Summary of Enrolment
- Staffing Summary
- Surplus (Deficit) Available for Compliance
- Summary of Revenues
- Summary of Consolidated Expenses
- Summary of Consolidated Expenses by Object
- Summary of Capital Expenditures by Funding Source
- Detail of Accumulated Surplus/Deficit

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

Day School Enrolment	Revised 2023/24	Budget 2023/24	Actual 2022/23	Actual 2021/22	Actual 2020/21	Actual 2019/20	Actual 2018/19
Junior Kindergarten	886.00	934.00	852.50	816.50	782.00	927.50	982.50
Senior Kindergarten	898.00	864.00	866.50	902.50	938.75	1,010.00	991.00
Grades 1-3	2,890.00	2,884.00	2,993.00	3,067.00	3,044.25	3,065.00	3,158.75
Grades 4-6	3,275.00	3,266.00	3,221.50	3,240.50	3,176.00	3,245.50	3,173.50
Grade 7-8	2,223.00	2,215.00	2,189.50	2,137.00	2,094.00	2,059.25	2,049.00
Elementary	10,172.00	10,163.00	10,123.00	10,163.50	10,035.00	10,307.25	10,354.75
Secondary	4,664.00	4,733.50	4,595.13	4,527.67	4,594.13	4,559.26	4,634.73
Total	14,836.00	14,896.50	14,718.13	14,691.17	14,629.13	14,866.51	14,989.48

Peterborough Victoria Northumberland and Clarington Catholic District School Board Budget - Staffing Summary - Full Time Equivalents (FTE)

	2023-24 Revised	2023-24 Budget	2022-23 Revised
Classroom Instruction, Teacher Assistants and Early Childhood Educators			
Classroom Instruction Staff, Facilitators and Coaches	806.14	811.14	803.85
Special Education Teachers	76.50	76.00	77.17
Educational Assistants, Autism Spectrum Disorder Workers and Itinerant Sp Ed	288.00	283.00	298.00
Early Childhood Educators	62.00	61.00	60.00
Student Support			
Social Services	12.00	12.00	13.00
Speech Services	5.00	5.00	6.00
Psychological Services	5.00	5.00	5.00
Indigenous Supports	4.00	-	
Attendance Counselling	1.00	1.00	1.00
Computer Services	17.00	17.00	18.00
Chaplaincy Leader	5.57	5.57	5.57
Library and Guidance			
Library Teachers	4.67	4.67	4.67
Guidance Teachers	12.32	12.32	12.00
Learning Commons Specialists and E Learning Secretary	22.71	22.71	22.71
School Administration			
Principals and Vice-Principals (Administrative Time)	53.67	53.67	54.17
Administrative Support Staff	58.51	58.51	58.51
Consultants, Central Principals/Vice-Principal/Leads, Support Staff	20.80	20.80	21.80
Administration and Governance			
Trustees	9.00	9.00	9.00
Director and Supervisory Officers (including those that are Program Leads)	7.00	7.00	7.00
Director and Supervisory Officers Office	6.00	6.00	6.00
Finance and Accounting	5.00	5.00	5.00
Payroll	4.00	4.00	4.00
Procurement, CEC Support and Community Use	3.91	3.91	3.91
Human Resource Administration and Health and Safety	8.00	8.00	8.00
Communications and Records Management	2.57	2.57	3.57
School and CEC Operations			
Managerial Staff and Administrative Supports	6.00	6.00	6.00
Custodial	93.75	91.50	103.00
Maintenance	10.00	10.00	11.00
Transportation - Consortia Staff	4.00	4.00	4.00
Total Staffing FTE	1,614.13	1,606.38	1,631.93

**Peterborough Victoria Northumberland and Clarington Catholic District School Board
Surplus (Deficit) Available for Compliance**

	Revised Budget 2023/24	Budget 2023/24	Actual 2022/23	Increase (Decrease) Revised from Budget
Total Grants and Revenue	216,900,231	210,923,636	209,027,108	5,976,595
Total Expenses	213,481,403	211,257,900	210,552,059	2,223,503
Total Surplus (Deficit)	3,418,828	(334,264)	(1,524,951)	3,753,092
Less Amount Not Available for Compliance:				
Accrued Interest	(23,875)	(23,875)	(22,559)	-
Committed Capital Projects Amortization	141,140	141,136	147,918	4
Asset Retirement Obligations	326,054	217,003	234,249	109,051
School Generated Funds Surplus/(Deficit)	-	-	40,495	-
EDC Revenues Recognized for Land	(5,141,389)	-	-	(5,141,389)
Subtotal	(4,698,070)	334,264	400,103	(5,032,334)
Total Surplus (Deficit) Available for Compliance	(1,279,242)	(0)	(1,124,848)	(1,279,242)

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

	Revised Budget 2023/24	Budget 2023/24	Actual 2022/23	Increase (Decrease) Revised From Budget
General Operating Grants and Transfers from Deferred Revenue				
Pupil Foundation	85,880,412	86,247,273	84,181,466	-366,861
School Foundation	12,135,030	12,153,719	11,918,144	-18,689
Special Education	27,094,864	26,905,475	24,832,885	189,389
Language	3,457,227	3,393,466	3,166,483	63,761
Supported Schools	14,485	17,983	15,555	-3,498
Remote & Rural	627,482	610,268	660,603	17,214
Rural and Northern Education	365,360	365,360	361,137	0
Learning Opportunities	2,944,240	2,759,782	2,113,173	184,459
Continuing Education	539,835	453,059	552,614	86,776
Cost Adjustment and Teacher Qualification	15,608,885	16,359,662	15,479,110	-750,777
New Teacher Induction Program	154,756	154,756	163,540	0
ECE Q&E	924,165	1,001,846	951,845	-77,682
Transportation	13,386,288	13,304,046	13,362,212	82,242
Administration and Governance	5,298,408	5,309,183	5,165,064	-10,776
School Operations	16,369,720	16,473,778	15,924,813	-104,058
Community Use of Schools	205,026	205,026	207,517	0
Indigenous Education	1,072,916	1,082,661	1,824,264	-9,745
Mental Health and Well-Being	1,182,561	1,145,545	1,099,173	37,016
Supports for Students	1,740,421	1,740,421	1,742,575	0
Program Leadership	1,004,957	1,008,207	1,002,180	-3,250
One-Time Realignment Mitigation Fund	375,257	375,257	-	0
COVID-19 Learning Recovery Fund	-	-	2,526,713	0
Less Transferred to Deferred Capital for Minor TCA	(845,843)	(823,843)	(1,454,891)	-22,000
Subtotal	189,536,451	190,242,930	185,796,175	(706,479)
Capital Grants used for Operating Expenses				
Temporary Accommodation	85,898	85,898	59,617	0
Renewal	-	-	230,891	0
COVID - 19 Resilience Infrastructure Stream	-	-	17,866	0
Interest on Capital	1,559,661	1,340,061	1,613,569	219,600
Subtotal	1,645,559	1,425,959	1,921,943	219,600
Other Revenues				
Other Provincial Grants	3,341,215	2,871,048	4,205,936	470,167
School Generated Funds	4,932,752	4,650,759	4,742,536	281,993
Investment Income	800,000	480,000	820,662	320,000
Federal Fees - Tuition	269,642	258,192	271,668	11,450
Fees and Revenues from Other Sources	975,534	994,383	1,514,853	-18,850
Education Development Charges for Land	5,141,389	-	-	5,141,389
Amortization of Deferred Capital Contributions	10,257,689	10,000,365	9,753,335	257,324
	25,718,221	19,254,747	21,308,990	6,463,473
Total Revenue	216,900,231	210,923,637	209,027,108	5,976,594

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

	Revised Budget 2023/24		Budget 2023/24		Actual 2022/23	
	\$	%	\$	%	\$	%
INSTRUCTION						
Classroom Teachers	96,091,816	45.0%	97,083,151	46.0%	94,847,099	45.0%
Supply Teachers, Teacher Assistants and RECE	5,343,482	2.5%	4,991,599	2.4%	5,595,269	2.7%
Teacher Assistants	17,074,001	8.0%	16,760,696	7.9%	17,151,612	8.1%
Early Childhood Educators	4,051,574	1.9%	4,049,918	1.9%	3,811,745	1.8%
Textbooks/Supplies	5,566,817	2.6%	5,322,548	2.5%	4,730,872	2.2%
Computers	787,419	0.4%	787,419	0.4%	973,967	0.5%
Professionals, Paraprofessionals	5,066,560	2.4%	4,860,413	2.3%	4,536,932	2.2%
Library and Guidance	3,388,338	1.6%	3,344,969	1.6%	3,197,588	1.5%
Staff Development	1,242,568	0.6%	1,541,299	0.7%	953,885	0.5%
Department Heads	288,201	0.1%	281,820	0.1%	276,658	0.1%
Principals and Vice-Principals	7,852,456	3.7%	7,817,136	3.7%	7,972,744	3.8%
School Office - Secretarial and Supplies	4,635,998	2.2%	4,602,760	2.2%	4,548,344	2.2%
Coordinators and Consultants	3,546,950	1.7%	3,374,931	1.6%	4,155,031	2.0%
Continuing Education	446,900	0.2%	263,925	0.1%	627,268	0.3%
Amortization	1,079,682	0.5%	1,041,017	0.5%	1,033,052	0.5%
TOTAL INSTRUCTION	156,462,762	73.3%	156,123,601	73.9%	154,412,066	73.3%
ADMINISTRATION						
Trustees	149,355	0.1%	148,458	0.1%	135,205	0.1%
Director and Supervisory Officers	1,043,444	0.5%	1,020,020	0.5%	1,369,656	0.7%
Board Administration	4,582,365	2.1%	4,569,718	2.2%	4,416,197	2.1%
Amortization	184,879	0.1%	172,445	0.1%	69,326	0.0%
TOTAL ADMINISTRATION	5,960,043	2.8%	5,910,641	2.8%	5,990,384	2.8%
TRANSPORTATION						
Pupil Transportation	15,095,344	7.1%	14,437,370	6.8%	14,208,098	6.7%
TOTAL TRANSPORTATION	15,095,344	7.1%	14,437,370	6.8%	14,208,098	6.7%
PUPIL ACCOMODATION						
School Operations and Maintenance	17,482,544	8.2%	17,151,813	8.1%	17,444,432	8.3%
School Renewal - non-capital	-	0.0%	-	0.0%	230,891	0.1%
Other Pupil Accommodation	1,535,786	0.7%	1,286,186	0.6%	1,552,748	0.7%
Amortization	9,591,448	4.5%	9,276,172	4.4%	9,200,148	4.4%
TOTAL PUPIL ACCOMODATION	28,609,778	13.4%	27,714,171	13.1%	28,428,219	13.5%
OTHER						
School Generated Funds	4,932,752	2.3%	4,650,759	2.2%	4,783,031	2.3%
Other non-Operating	245,000	0.1%	100,000	0.0%	1,234,529	0.6%
Provision for Contingencies	2,175,724	1.0%	2,321,358	1.1%	1,495,732	0.0%
TOTAL OTHER	7,353,476	3.4%	7,072,117	3.3%	7,513,292	3.6%
TOTAL EXPENSES	213,481,403	100.0%	211,257,900	100.0%	210,552,059	100.0%

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

Expenses	Revised 2023/24		Budget 2023/24		Actual 2022/23	
	\$	%	\$	%	\$	%
Salaries and Wages	134,789,777	63.1%	134,239,053	63.5%	134,257,622	63.8%
Employee Benefits	26,563,321	12.4%	26,210,234	12.4%	26,036,796	12.4%
Staff Development	928,898	0.4%	1,437,993	0.7%	804,028	0.4%
Supplies and services	15,849,373	7.4%	15,407,638	7.3%	15,335,195	7.3%
Interest	1,535,786	0.7%	1,286,186	0.6%	1,546,414	0.7%
Rental	23,953	0.0%	23,953	0.0%	22,723	0.0%
Fees and contract services	20,283,837	9.5%	19,500,626	9.2%	19,286,301	9.2%
Other, includes PPE, Fees and Memberships	474,725	0.2%	341,225	0.2%	1,464,722	0.7%
Provision for Contingencies	2,175,724	1.0%	2,321,358	1.1%	1,495,732	0.7%
Amortization of tangible capital assets	10,529,955	4.9%	10,272,631	4.9%	10,032,327	4.8%
Amortization of Asset Retirement Obligation	326,054	0.2%	217,003	0.1%	270,199	0.1%
	213,481,403	100.0%	211,257,900	100.0%	210,552,059	100.0%

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

	Revised Budget 2023/24	Budget 2023/24	Actual 2022/23
	\$	\$	\$
School Renewal	2,224,398	2,299,905	2,738,317
School Condition Improvement (SCI)	5,478,159	5,478,159	6,454,441
Covid Resilience Infrastructure Stream	-	-	445,166
Federal ICIP Ventilation Improvements	-	-	167,718
Land funded by Education Development Charges	8,877,180	-	-
Minor TCA	845,843	823,843	1,454,891
Capital Equipment funded by Donation/School Generated Funds	172,137	-	100,240
Subtotal- Various building improvements	17,597,717	8,601,907	11,360,773
Capital Priorities - St Joseph Douro Addition	-	-	3,631,227
School Renewal - St Joseph Douro Addition	144,221	-	41,256
SCI - St Joseph Douro Addition	-	-	674,126
Proceeds of Disposition - St Joseph Douro Addition	-	-	500,000
Subtotal- St Joseph Douro Addition	144,221	-	4,846,609
Total Capital Allocation - Budgeted Spend	17,741,938	8,601,907	16,207,382

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, 2024

	Sept 1, 2023	Committed Capital Adjustment for Compliance	In-Year Increase (+) / Decrease (-)	Aug 31, 2024
	\$	\$	\$	\$
Available for Compliance - Unappropriated				
Operating Accumulated Surplus (previously working & operating funds)	6,362,801		-1,178,116	5,184,685
Total Unappropriated	6,362,801		-1,178,116	5,184,685
Available for Compliance - Internally Appropriated				
Other Purposes - Operating				
School Activities	276,159		0	276,159
Program Equipment	523,625		0	523,625
IT Software	166,000		0	166,000
Holy Cross Field Capital	90,000		30,000	120,000
Committed Capital Projects	2,990,761		-272,266	2,718,495
Committed Capital Projects Adjustment	0	-141,140	141,140	0
Other Purposes - Capital:				
Facilities/Sites	871,952		0	871,952
Total Internally Appropriated	4,918,497	-141,140	-101,126	4,676,231
Total Accumulated Surplus / (Deficit) Available for Compliance	11,281,298	-141,140	-1,279,242	9,860,916
Unavailable for Compliance				
Interest to be Accrued	-73,409		23,875	-49,534
School Generated Funds	1,910,090		0	1,910,090
Revenues recognized for land	17,840,962		5,141,389	22,982,351
Committed Capital Projects Adjustment	0	141,140	-141,140	0
Asset Retirement Obligations	-4,527,371		-326,054	-4,853,425
Total Unavailable for Compliance	15,150,272	141,140	4,698,070	19,989,482
Total Accumulated Surplus/(Deficit)	26,431,570	0	3,418,828	29,850,398