



Date: **May 31, 2022**  
Prepared by: **Amy Janssens, Associate Director – Corporate Services & Treasurer**  
Subject: **Budget Estimates 2022-2023**

**BACKGROUND:**

This report represents the conclusion of the budget development process for 2022-2023. Details of estimated revenues and expenditures for 2022-2023 are provided in the attached appendix.

The budget estimates for 2022-2023 are in compliance with all Ministry of Education's accountability and reporting requirements.

**RECOMMENDATIONS:**

That the St. Clair Catholic District School Board receive the report: *Budget Estimates 2022-2023* for information.

That the St. Clair Catholic District School Board approve the 2022-2023 Budget as follows:

Total Revenues	\$125,305,594
Total Expenses	<u>125,815,736</u>
Operating Deficit	(510,142)
Total Adjustments for Compliance	<u>142,106</u>
Deficit for Compliance	<u><u>\$ (368,036)</u></u>



**St. Clair Catholic**  
District School Board



# Budget Estimates

2022-2023

*May 31, 2022*

Consolidated Statement of Operations	2022-23 \$	2021-22 \$
<b>Revenues</b>		
Provincial Grants - Grants for Student Needs	105,961,676	99,151,660
Provincial Grants - Other	1,049,833	1,842,538
Local Taxation	14,683,149	17,984,228
School Generated Funds	2,790,000	2,790,000
Federal Grants & Fees	151,143	141,987
Investment Income	100,000	100,000
Other Revenues - School Boards	-	-
Other Fees & Revenues	569,793	524,076
<b>Total Revenues</b>	<b>125,305,594</b>	<b>122,534,489</b>
<b>Expenses</b>		
Instruction	92,613,761	89,650,942
Administration	4,702,409	4,561,748
Transportation	7,241,667	7,578,408
Pupil Accommodation	17,328,104	17,064,118
School Generated Funds	2,790,000	2,790,000
Other	1,139,795	261,738
<b>Total Expenses</b>	<b>125,815,736</b>	<b>121,906,954</b>
<b>Annual Surplus (Deficit)</b>	<b>(510,142)</b>	<b>627,535</b>

Summary of Revenues	2022-23 \$	2021-22 \$
<b>Grants for Student Needs (GSN)</b>		
Pupil Foundation	48,963,122	48,405,445
School Foundation	7,323,720	7,069,425
Special Education	15,036,646	14,737,562
Language	1,846,876	1,753,769
Supported School	5,772	-
Remote and Rural	1,776,453	1,749,580
Rural and Northern Education	258,437	253,302
Learning Opportunities	1,352,098	1,355,021
Continuing Education and Other Program	139,852	180,287
Cost Adjustment and Teacher Qualification	9,746,180	8,562,784
New Teacher Induction Program	114,993	122,720
ECE Qualification	558,842	605,063
Restraint Savings	(62,486)	(62,486)
Transportation	7,137,667	7,256,607
Administration and Governance	3,689,918	3,629,246
School Operations	9,575,445	9,323,466
Community Use of Schools	125,839	124,589
Declining Enrolment Adjustment	82,802	107,452
First Nation, Metis and Inuit Supplemental	808,058	58,225
Mental Health and Well-Being	839,806	516,919
Support for Students	1,065,678	1,041,772
Program Leadership	996,969	999,389
COVID-19 Learning Recovery Fund	1,731,020	-
Permanent Financing of NPF	198,423	198,423
<b>GSN Revenues for Compliance Purposes</b>	<b>113,312,130</b>	<b>107,988,560</b>
Trustee's Association Fee	56,048	55,384
Capital Debt Support Payments - Interest Portion	755,609	746,577
Transfer to Capital Fund - Minor Tangible Capital Assets	(1,404,996)	(1,245,699)
<b>Total Grants for Student Needs</b>	<b>112,718,791</b>	<b>107,544,822</b>
<b>Other Revenues</b>		
Tuition Fees	178,343	141,987
Rental Revenue	507,293	488,488
Interest Income	100,000	100,000
Other Revenue	15,800	15,800
Ontario Youth Apprenticeship Program Grant	116,496	115,598
Priorities and Partnership Fund Allocations	933,337	1,726,940
Deferred Revenue - Operating	714,023	479,086
Deferred Revenue - Capital	527,893	505,637
Amortization of Deferred Capital Contributions	6,703,618	6,725,144
Capital Grants - Land	-	1,900,987
School Generated Funds	2,790,000	2,790,000
<b>Total Other Revenues</b>	<b>12,586,803</b>	<b>14,989,667</b>
<b>Total Revenues</b>	<b>125,305,594</b>	<b>122,534,489</b>

Summary of Expenses	2022-23 \$	2021-22 \$
<b>Instruction</b>		
Classroom Teachers (including Department Heads)	55,080,604	53,177,100
Supply Staff	2,995,623	2,523,473
Educational Assistants	8,382,537	8,512,162
Early Childhood Educators	2,249,314	2,067,051
Classroom Supplies & Learning Materials	2,342,122	2,315,929
Classroom Computers	1,163,521	1,076,385
Professionals & Para-professionals	4,728,840	4,911,398
Library & Guidance	1,759,650	1,725,113
Staff Development	1,011,672	995,457
Principals & Vice-Principals	5,348,427	5,106,534
School Office - Secretarial & Supplies	3,317,232	3,481,721
Coordinators & Consultants	3,302,159	2,857,563
Continuing Education	182,060	151,056
Amortization of Tangible Capital Assets	750,000	750,000
<b>Total Instruction</b>	<b>92,613,761</b>	<b>89,650,942</b>
<b>Administration</b>		
Trustees	108,633	108,836
Director & Supervisory Officers	706,832	697,672
Board Administration	3,386,944	3,255,240
Amortization of Tangible Capital Assets	500,000	500,000
<b>Total Administration</b>	<b>4,702,409</b>	<b>4,561,748</b>
<b>Transportation</b>		
Pupil Transportation	7,241,667	7,578,408
<b>Total Transportation</b>	<b>7,241,667</b>	<b>7,578,408</b>
<b>Pupil Accommodation</b>		
School Operations & Maintenance	10,347,102	10,581,041
Capital Debt Interest	1,244,502	746,577
Amortization of Tangible Capital Assets	5,736,500	5,736,500
<b>Total Pupil Accommodation</b>	<b>17,328,104</b>	<b>17,064,118</b>
<b>Other</b>		
School Generated Funds	2,790,000	2,790,000
Permanent Financing of NPF Debt	198,423	198,423
Post Retirement Benefits	5,442	26,518
Provision for Contingencies	935,930	36,797
<b>Total Other</b>	<b>3,929,795</b>	<b>3,051,738</b>
<b>Total Expenses</b>	<b>125,815,736</b>	<b>121,906,954</b>



Ministry Compliance Report	2022-23 \$	2021-22 \$
<b>Operating Surplus (Deficit)</b>		
Total Revenues	125,305,594	122,534,489
Total Expenses	125,815,736	121,906,954
<b>Total Operating Surplus (Deficit)</b>	<b>(510,142)</b>	<b>627,535</b>
<b>Adjustments for Compliance</b>		
Accrued Interest	(15,564)	(11,978)
Amortization of Committed Capital Projects	157,670	205,544
In-Year Revenues for Land	-	(1,900,987)
<b>Total Adjustments for Compliance</b>	<b>142,106</b>	<b>(1,707,421)</b>
<b>Budget Surplus (Deficit) for Compliance Purposes</b>	<b>(368,036)</b>	<b>(1,079,886)</b>

Expenses By Ministry Category Instruction	2022-23 \$	2021-22 \$
<b>Classroom Teachers (including Department Heads)</b>		
Salaries & Wages	47,898,894	46,489,782
Employee Benefits	7,079,508	6,577,968
Supplies & Services	102,202	109,350
<b>Total Classroom Teachers (including Departments Heads)</b>	<b>55,080,604</b>	<b>53,177,100</b>
<b>Supply Staff</b>		
Salaries & Wages	2,727,810	2,304,922
Employee Benefits	267,813	218,551
<b>Total Supply Staff</b>	<b>2,995,623</b>	<b>2,523,473</b>
<b>Educational Assistants</b>		
Salaries & Wages	6,411,106	6,503,133
Employee Benefits	1,971,431	2,009,029
<b>Total Educational Assistants</b>	<b>8,382,537</b>	<b>8,512,162</b>
<b>Early Childhood Educators</b>		
Salaries & Wages	1,733,342	1,639,363
Employee Benefits	515,972	427,688
<b>Total Early Childhood Educators</b>	<b>2,249,314</b>	<b>2,067,051</b>
<b>Textbooks / Supplies</b>		
Supplies & Services	2,098,453	2,124,261
Fees & Contractual Services	243,669	191,668
<b>Total Textbooks / Supplies</b>	<b>2,342,122</b>	<b>2,315,929</b>
<b>Computers</b>		
Supplies & Services	649,116	613,943
Fees & Contractual Services	514,405	462,442
<b>Total Computers</b>	<b>1,163,521</b>	<b>1,076,385</b>
<b>Professionals &amp; Para-professionals</b>		
Salaries & Wages	3,612,151	3,871,975
Employee Benefits	881,282	850,020
Supplies & Services	214,273	165,707
Rental Expense	960	1,088
Fees & Contractual Services	20,174	22,608
<b>Total Professionals &amp; Para-professionals</b>	<b>4,728,840</b>	<b>4,911,398</b>
<b>Library &amp; Guidance</b>		
Salaries & Wages	1,414,250	1,406,071
Employee Benefits	274,384	254,652
Supplies & Services	6,373	6,437
Fees & Contractual Services	64,643	57,953
<b>Total Library &amp; Guidance</b>	<b>1,759,650</b>	<b>1,725,113</b>



Expenses By Ministry Category Instruction	2022-23 \$	2021-22 \$
<b>Staff Development</b>		
Salaries & Wages	273,586	626,639
Employee Benefits	25,083	60,578
Staff Development	713,003	308,240
<b>Total Staff Development</b>	<b>1,011,672</b>	<b>995,457</b>
<b>Principals &amp; Vice-Principals</b>		
Salaries & Wages	4,682,239	4,501,736
Employee Benefits	588,982	551,298
Staff Development	73,906	50,000
Supplies & Services	3,300	3,500
<b>Total Principals &amp; Vice-Principals</b>	<b>5,348,427</b>	<b>5,106,534</b>
<b>School Offices</b>		
Salaries & Wages	2,234,314	2,259,937
Employee Benefits	657,422	672,253
Staff Development	11,345	29,911
Supplies & Services	208,116	329,591
Fees & Contractual Services	206,035	190,029
<b>Total School Offices</b>	<b>3,317,232</b>	<b>3,481,721</b>
<b>Coordinators &amp; Consultants</b>		
Salaries & Wages	2,744,632	2,289,626
Employee Benefits	374,586	304,077
Staff Development	15,000	-
Supplies & Services	135,965	232,821
Rental Expense	9,960	11,288
Fees & Contractual Services	22,016	19,751
<b>Total Coordinators &amp; Consultants</b>	<b>3,302,159</b>	<b>2,857,563</b>
<b>Continuing Education</b>		
Salaries & Wages	122,734	53,505
Employee Benefits	35,143	15,413
Supplies & Services	24,183	82,138
<b>Total Continuing Education</b>	<b>182,060</b>	<b>151,056</b>
<b>Amortization of Tangible Capital Assets</b>	<b>750,000</b>	<b>750,000</b>
<b>Total Instruction</b>	<b>92,613,761</b>	<b>89,650,942</b>





Administration / Transportation	2022-23 \$	2021-22 \$
<b>Trustees</b>		
Salaries & Wages	69,571	69,587
Employee Benefits	3,062	3,249
Staff Development	28,000	28,000
Supplies & Services	8,000	8,000
<b>Total Trustees</b>	<b>108,633</b>	<b>108,836</b>
<b>Director &amp; Supervisory Officers</b>		
Salaries & Wages	579,316	579,316
Employee Benefits	83,294	82,156
Staff Development	33,222	25,200
Supplies & Services	11,000	11,000
<b>Total Director &amp; Supervisory Officers</b>	<b>706,832</b>	<b>697,672</b>
<b>Board Administration</b>		
Salaries & Wages	2,215,961	2,089,571
Employee Benefits	579,775	528,484
Staff Development	132,875	110,427
Supplies & Services	127,162	137,329
Rental Expense	12,930	14,654
Fees & Contractual Services	219,193	276,391
Other	99,048	98,384
<b>Total Board Administration</b>	<b>3,386,944</b>	<b>3,255,240</b>
<b>Amortization of Tangible Capital Assets</b>	<b>500,000</b>	<b>500,000</b>
<b>Total Administration</b>	<b>4,702,409</b>	<b>4,561,748</b>
<b>Transportation</b>		
Supplies & Services	27,000	24,000
Fees & Contractual Services	7,214,667	7,554,408
<b>Total Transportation</b>	<b>7,241,667</b>	<b>7,578,408</b>



Pupil Accommodation / Other	2022-23 \$	2021-22 \$
<b>School Operations &amp; Maintenance</b>		
Salaries & Wages	4,756,031	4,659,150
Employee Benefits	1,346,377	1,312,507
Staff Development	21,850	21,333
Supplies & Services	3,895,700	3,808,715
Rental Expense	492,673	470,921
Fees & Contractual Services	322,364	307,415
Other	1,000	1,000
<b>Total School Operations &amp; Maintenance</b>	<b>10,835,995</b>	<b>10,581,041</b>
<b>Capital Debt Interest</b>	<b>755,609</b>	<b>746,577</b>
<b>Amortization of Tangible Capital Assets</b>	<b>5,736,500</b>	<b>5,736,500</b>
<b>Total Pupil Accommodation</b>	<b>17,328,104</b>	<b>17,064,118</b>
<b>Other</b>		
School Generated Funds	2,790,000	2,790,000
Permanent Financing of NPF Debt	198,423	198,423
Post Retirement Benefits	5,442	26,518
Provision for Contingencies	935,930	36,797
<b>Total Other</b>	<b>3,929,795</b>	<b>3,051,738</b>
<b>Total Expenses</b>	<b>125,815,736</b>	<b>121,906,954</b>



Administration and Governance	2022-23 \$	2021-22 \$
<b>Trustees</b>		
Salaries & Wages	69,571	69,587
Employee Benefits	3,062	3,248
Staff Development	28,000	28,000
Travel	8,000	8,000
Supplies & Services	15,100	14,000
OCSA Fees	98,048	97,384
<b>Total Trustees</b>	<b>221,781</b>	<b>220,219</b>
<b>Board Administration</b>		
Salaries & Wages	2,795,277	2,668,887
Employee Benefits	663,069	610,642
Staff Development	128,097	125,624
Supplies & Services	222,111	219,366
Fees & Contractual Services	134,075	179,007
Managing Information for Student Achievement	38,000	38,003
Broadband Network Operations	166,483	-
Parent Engagement	25,000	12,500
French as a Second Language	15,404	-
<b>Total Board Administration</b>	<b>4,187,516</b>	<b>3,854,029</b>
<b>Total Expenses</b>	<b>4,409,297</b>	<b>4,074,248</b>
<b>Board Administration Revenues</b>		
Grants for Student Needs	4,154,842	3,839,602
Tuition Fees	12,484	9,940
Rental Revenues	161,932	144,667
Interest Income	100,000	100,000
Miscellaneous	15,800	15,800
Restraint Savings	(35,761)	(35,761)
<b>Total Revenues</b>	<b>4,409,297</b>	<b>4,074,248</b>
<b>Surplus (Deficit) For Compliance Purposes</b>	<b>-</b>	<b>-</b>

Special Education	2022-23 \$	2021-22 \$
<b>Staffing Expenses</b>		
Principal/Manager/Consultants/Officer	873,966	879,997
Elementary Teachers	3,316,868	3,286,674
Secondary Teachers	1,139,560	980,260
Itinerant Teachers	544,493	442,647
Supply Staff	635,810	445,931
Educational Assistants	8,382,537	8,512,193
Professionals/Para-professionals	2,279,086	2,306,380
<b>Total Staffing Expenses</b>	<b>17,172,320</b>	<b>16,854,082</b>
<b>Operating Expenses</b>		
Special Education Team	581,357	533,153
Co-op Transportation	27,000	24,000
Section 23 Programs	3,968	20,968
Well Being: Safe, Accepting & Healthy Schools	-	18,800
Early Intervention in Math for Students with Special Education Needs	110,500	-
Autism Supports & Training	26,786	26,815
Autism Additional Qualifications for Educators	8,800	1,400
SEA Equipment/Operating Expenses	513,494	493,101
Information Services/Administrative Allocations	133,050	146,463
<b>Total Operating Expenses</b>	<b>1,404,955</b>	<b>1,264,700</b>
<b>Total Expenses</b>	<b>18,577,275</b>	<b>18,118,782</b>
<b>Grants for Student Needs</b>		
Special Education Per Pupil Amount (SEPPA)	6,963,957	6,912,049
Differentiated Special Education Needs Amount (DSENA)	7,077,971	6,794,557
Behaviour Expertise Amount (BEA)	322,501	320,084
Special Education Equipment Amount (SEA)	468,238	729,093
Section 23 Facilities Amount	173,980	173,077
Special Incidence Portion	30,000	108,000
Other GSN Allocations	2,756,603	1,931,290
Self-Contained Classes (Foundation/Q&E Grants)	171,738	152,170
<b>Total Grants for Student Needs</b>	<b>17,964,988</b>	<b>17,120,320</b>
<b>Other Revenues</b>		
COVID-19 Support	333,399	403,059
Early Intervention in Math for Students with Special Education Needs	110,500	-
Well Being: Safe, Accepting & Healthy Schools	-	18,800
Autism Additional Qualifications for Educators	8,800	1,400
<b>Total Other Revenues</b>	<b>452,699</b>	<b>423,259</b>
<b>Total Revenues</b>	<b>18,417,687</b>	<b>17,543,579</b>
<b>Surplus (Deficit)</b>	<b>(159,588)</b>	<b>(575,203)</b>

Facility Operation & Maintenance	2022-23 \$	2021-22 \$
<b>Administration</b>		
Salaries & Wages	938,570	858,287
Employee Benefits	241,347	218,787
Staff Development	15,725	15,225
Supplies & Services	40,450	34,385
<b>Total Administration</b>	<b>1,236,092</b>	<b>1,126,684</b>
<b>Custodial Services</b>		
Salaries & Wages	3,361,386	3,247,819
Employee Benefits	979,306	950,478
Staff Development	3,000	3,000
Supplies & Services	1,217,850	1,172,000
<b>Total Custodial Services</b>	<b>5,561,542</b>	<b>5,373,297</b>
<b>Maintenance Services</b>		
Salaries & Wages	453,093	446,242
Employee Benefits	124,992	121,780
Staff Development	3,000	3,000
Supplies & Services	857,318	940,483
Fees & Contractual Services	94,040	92,540
Other	1,000	1,000
<b>Total Maintenance Services</b>	<b>1,533,443</b>	<b>1,605,045</b>
<b>Facility Services - Other</b>		
Utilities	1,666,645	1,666,164
Liability Insurance	106,477	106,477
Property Insurance	19,725	19,725
Vehicle Insurance	6,054	6,054
Legal Fees - Property	12,000	5,000
Tangible Capital Assets	125,000	104,000
Community Use of Schools	125,839	124,589
Information Services Allocation	79,285	81,369
<b>Total Facility Services - Other</b>	<b>2,141,025</b>	<b>2,113,378</b>
<b>Total Expenses</b>	<b>10,472,102</b>	<b>10,218,404</b>
<b>Facility Services Revenues</b>		
Grants for Student Needs	10,151,407	9,842,321
COVID-19 Supports (50% of \$125,966)	-	62,983
Rental Revenues	309,317	306,083
Tuition Fees	21,401	17,040
Restraint Savings	(10,023)	(10,023)
<b>Total Revenues</b>	<b>10,472,102</b>	<b>10,218,404</b>
<b>Surplus (Deficit)</b>	<b>-</b>	<b>-</b>

Summary of Staffing	2022-23 \$	2021-22 \$
<b>Instruction - Classroom</b>		
Classroom Teachers	505.21	503.33
Educational Assistants	163.00	165.00
Early Childhood Educators	39.00	36.00
Professionals & Para-professionals	65.20	84.20
Library & Guidance	20.17	19.83
<b>Total Instruction - Classroom</b>	<b>792.58</b>	<b>808.36</b>
<b>Instruction - Non-Classroom</b>		
Principals & Vice-Principals	35.90	35.33
School Office	47.00	46.00
Coordinators & Consultants	12.00	12.00
Special Assignment Teachers	12.00	8.00
<b>Total Instruction - Non-Classroom</b>	<b>106.90</b>	<b>101.33</b>
<b>Administration</b>		
Director & Supervisory Officers	3.00	3.00
Board Administration	28.00	27.00
<b>Total Administration</b>	<b>31.00</b>	<b>30.00</b>
<b>Facility Operations</b>		
Administration	11.00	10.00
Custodial Services	63.88	62.25
Maintenance Services	7.00	7.00
<b>Total Facility Operations</b>	<b>81.88</b>	<b>79.25</b>
<b>Total Staffing</b>	<b>1,012.36</b>	<b>1,018.94</b>