

ACTION REPORT

ITEM 5.1

2016-2017 REVISED BUDGET ESTIMATES

(INCLUDING SEPTEMBER 1, 2016 TO NOVEMBER 30, 2016 ACTUALS)

PURPOSE:

To provide the Board with the 2016-2017 Revised Budget Estimates for approval.

BACKGROUND INFORMATION:

The following information regarding the Board's 2016-2017 budget process was previously provided to Trustees:

1. Action Report 8.5 – June 21, 2016 Regular Board Meeting – 2016-17 Budget Estimates (Final).
2. Staff Report 9.1 – June 7, 2016 Regular Board Meeting – 2016-17 Budget Estimates (Draft).
3. Information Report 10.4 – May 17, 2016 Regular Board Meeting – 2016-17 Budget Estimates Update.
4. Information Report 10.6 – May 3, 2016 Regular Board Meeting – 2016-17 Budget Estimates Update.
5. Information Report 10.6 – April 5, 2016 Regular Board Meeting – 2016-17 Budget Estimates Update.
6. Information Report 10.5 – April 5, 2016 Regular Board Meeting – Release of 2016-17 Grant for Student Needs.
7. Information Report 10.3 – March 10, 2016 Special Board Meeting – 2016-17 Budget Strategy Presentation.
8. Staff Report 9.2 – February 2, 2016 Regular Board Meeting – 2016-17 Budget Estimates Schedule, Objectives and Updates.
9. Information Report 11.4 – 2016-17 Grants for Student Needs (GSN) Ministry Consultation, presented at the December 1, 2015 Regular Board Meeting.

COMMENTS:

1. GENERAL (APPENDICES A-1, A-2, E, F AND G)

At the June 21, 2016 Regular Board meeting, the Board approved the 2016-2017 Budget of \$375,812,626.

The Revised Budget Estimates were due to the Ministry on December 15, 2016. As the attached Revised Budget Estimates Schedule (Appendix G) indicates, the Revised Budget Estimates was submitted to the Ministry on December 15, 2016 through the Education Finance Information System (EFIS). Any subsequent adjustments from the Board can be re-submitted in the following week.

The following table illustrates the high level changes between revenues and expenses between Original Budget Estimates and Revised Budget Estimates:

	2016-2017 Original Budget Estimates	2016-2017 Revised Budget Estimates
Revenues (after PSAB adjustment)	\$375.8 million	\$378.2 million
Expenses (after PSAB adjustment)	<u>\$375.8 million</u>	<u>\$378.2 million</u>
Operating Surplus / (Deficit)	\$15,000	\$14,000
Net Transfer to / (from) Student Success Reserve and School Activities Reserve	\$0	\$35,000
Net Transfer to School Renewal (Old) Reserve	\$0	\$0
Net Transfer to Working Funds Reserve	\$0	\$0.8 million
Net Transfer from Committed Capital Projects	(\$0.1) million	(\$0.3) million
Net Transfer from Committed Sinking Fund	<u>(\$0.2) million</u>	<u>(\$0.1) million</u>
Total Accumulated Surplus/(Deficit) Available for Compliance (In-Year)	(\$0.3) million	\$0.5 million

Appendices A-1, A-2 and F outline a summary of changes from the 2016-2017 Original Budget Estimates to the 2016-2017 Revised Budget Estimates. As outlined in the table above, the Total Accumulated Surplus/(Deficit) Available for Compliance in the 2016-2017 Revised Budget Estimates is \$0.5 million.

The increase in revenue and expenses is primarily attributed to increased enrolment and additional other provincial grants announced. Details are provided in section 2 and 3 below.

As a result of additional growth, approximately \$240,000 was allocated as follows:

- Two 0.5 Full-Time Equivalent (FTE) English as a Second Language (ESL) teachers for second semester,
- 1.0 FTE secondary teacher for second semester,
- 1.0 FTE Special Education consultant for elementary,
- 1.0 FTE Social Worker,
- 1.0 FTE Psychologist.

The Revised Budget Estimates is an important update to the Original Budget Estimates, and as such supersedes the original. The monthly budget reports presented to the Board for the remainder of the year will compare actual expenses and commitments to the Revised Budget Estimates.

2. OPERATING REVENUE PROJECTIONS (APPENDICES A-1, A-9, E AND F)

The EFIS forms have been used to calculate the provincial allocation. The Grants for Student Needs (GSN) is expected to increase by approximately \$1.4 million, as a result of higher enrolment than forecasted for Original Budget Estimates. Additional Other Provincial Grants (also referred to as Education Program Other (EPO) grants) of \$846,000 have been announced and other operating revenues and amortization of Deferred Capital Contributions have increased by a total of \$2.0 million. Overall, total revenues have increased by \$4.2 million from the Original Budget Estimates (see Appendices A-1 and F).

The Teacher Qualification and Experience Allocation (Q&E) grant is \$1.3 million, or 4.7%, lower than original budget estimates. This is primarily a result of a \$1.7 million reduction in grant to reflect efficiencies in the employee benefit cost after the insured benefits are transferred into the provincial trusts. A cost reduction has been reflected in the benefits budget calculation, to offset the grant adjustment.

Other Provincial Grants have increased by approximately \$846,000 due to grants received subsequent to preparing the Original Budget Estimates. These other provincial grants result in corresponding increases in expenses. See Appendix A-9 for a list of Other Provincial Grants.

Other operating revenue, excluding Education Development Charges (EDC), has increased by \$663,000, mainly due to increases to Language Instruction for Newcomers to Canada (LINC) revenue, international student fees, use of schools revenues and recoverable wages.

As presented in the 2015-2016 Audited Financial Statements report at the November 15, 2016 Regular Board Meeting, the Board had an Operating Accumulated Surplus of \$298,828 for 2015-2016. Appendices A-1 and F show an estimated in-year Operating Surplus of \$14,000 for 2016-2017. In addition, the Available for Compliance – Internally Appropriated Surplus is expected to be \$477,000, for an estimated Total Available for Compliance Surplus of \$491,000.

3. OPERATING EXPENSE PROJECTIONS (APPENDICES A-2 TO A-8, B, B-1 AND B-2)

The operating expense projections have increased by approximately \$2.4 million from the 2016-2017 Original Budget Estimates. This was mostly due to an increase of \$1.5 million in salaries and benefits from increasing the staffing complement, and higher sick leave and maternity leave costs. The salary and benefits component was estimated using the staffing complement at October 31, 2016, while the sick leave and maternity leave costs have been increased to reflect actual costs incurred in the 2015-2016 year and estimated costs for the teachers earned leave plan. In addition, there are \$846,000 in additional provincial grants which have offsetting expenses.

Operating expenses include a salary component (approximately 86.9%) and a non-salary component (approximately 13.1%), as indicated in Appendix B. The operating expense projections total \$340.3 million, comprised of \$258.4 million for classroom expenses, \$50.2 million for non-classroom and \$31.6 million for school operations and maintenance, as indicated in Appendix A-2.

For the non-salary component, expenses have increased by \$0.9 million from the 2016-2017 Original Budget Estimates, mainly due to a \$340,000 increase in Supplies and Services expenses related to additional EPOs and a \$476,000 increase in Fees and Contractuals related to custodial

services and transportation costs. The EPO-related expense increases are offset by a corresponding increase in Other Provincial Grants.

The Original Budget Estimates report outlined that the 2016-2017 expenses for Special Education are expected to exceed the Special Education Allocation by \$1.5 million. The Revised Estimates Special Education expenses have been updated to reflect the increase in salary and benefit costs from increasing the staffing complement as listed in section 1 above. As a result, the Special Education expenses are expected to exceed the Special Education Allocation by \$1.6 million.

The Board Administration and Governance expenses of \$9.5 million, as listed in Appendix A-5, are expected to be compliant with the Board Administration and Governance Grant (BAGG) enveloping requirements, with revenue exceeding expenses by approximately \$500,000.

4. CAPITAL BUDGET (APPENDIX D)

Appendix D shows the estimated capital spending in 2016-2017 for approved projects and the funding sources for these projects. The estimated expenses are \$17.4 million, mainly due to the new school build, full day kindergarten (FDK) addition and school condition improvement projects.

5. ENROLMENT (APPENDIX C)

The provincial funding allocation is based on estimated enrolment. Elementary and secondary enrolment is based on FTE enrolment for October 31st and March 31st. These two fixed-in-time FTE enrolment values are combined to produce the annualized Average Daily Enrolment (ADE).

The enrolment used in the Revised Budget Estimates has been updated to reflect the actual enrolment on October 31, 2016. As a result, the revised projected ADE of 22,368.50 elementary students is 1.0% higher than the elementary enrolment of 22,153.50 projected in the Original Budget Estimates. An ADE of 10,731.06 has been estimated for secondary students, which is a 1.3% increase from the 10,593.58 projected in the Original Budget Estimates. This results in an overall enrolment of 33,099.56 which is an increase of 1.1% over the Original Budget Estimates and a 2.4% increase over the 2015-2016 Actual ADE.

6. BALANCED BUDGET, ENVELOPING, FLEXIBILITY & OTHER REPORTING REQUIREMENTS

School Boards continue to be responsible for setting their budgets. Education funding recognizes that school boards need flexibility to decide how best to allocate resources within those budgets. At the same time, there are restrictions on how school boards may use certain components of their allocation. The different types of spending restrictions for boards are as follows:

1. Budgets must be balanced.
2. Class-size targets are to be met.
3. The Special Education Grant is limited to special education expenses.
4. The allocations within the Student Achievement Envelope of the Learning Opportunities Grant are limited for use collectively on seven programs.

5. The Library Staff Allocation is to be used to fund library staff.
6. Each board is required to spend at least half of the minimum funding received for the dedicated position through the First Nation, Métis, and Inuit Education Supplement Per-Pupil Amount, and confirm that any remainder has been used to support the Framework through its Board Action Plan (BAP).
7. The Mental Health Leader Allocation is to be used to ensure that each board has at least one Mental Health Leader.
8. New Teacher Induction Program (NTIP) funding is to be used for eligible NTIP expenses which are required to meet NTIP program requirements.
9. School Board Administration and Governance spending shall not exceed the grant allocation (excluding internal audit).
10. The School Renewal Allocation is primarily limited to capital renewal expenses.
11. The School Condition Improvement Allocation is to be used for renewal expenses that are capitalized.
12. Capital funding is to be used for approved capital projects.
13. The Temporary Accommodation Allocation is to be used for portable moves, leases, and purchases, as well as lease costs for permanent instructional space.
14. A portion of GSN funding is to be used first for minor tangible capital assets (furniture and equipment that is capitalized).

School boards continue to be accountable for how they use all of the revenue that they receive from education funding grants, including the revenue that they can use flexibly.

7. QUARTERLY BUDGET REPORTS (APPENDICES A-1 TO A-8)

The Revenue (Appendix A-1) and Expenses (Appendix A-2) schedules have a column showing the 2016-2017 received/spent to November 30, 2016. The amounts to November 30, 2016 are compared to the Revised Budget Estimates to show the percentage received/spent to date. At November 30, 2016, we are a quarter of the way through the fiscal year or three-tenths of the way through the academic year. Therefore, we would expect the percentage received/spent to be between 25% and 30%. This is the case for both revenues and expenses, therefore the 2016-2017 year-to-date figures appear reasonable. Additional breakdowns of the expenses are provided in Appendices A-3 to A-8. Board staff will produce this report on a quarterly basis in March 2017 and June 2017 and show the year-to-date percentages received/spent in 2015-2016 for comparison.

CONCLUSION:

The Revised Budget Estimates reflect the projected funding and proposed expense needs for 2016-2017 based on the best information currently available. The 2016-2017 Revised Budget Estimates show an in-year Operating Surplus of \$14,000, and an estimated Total Surplus Available for Compliance of \$0.5 million. The Revised Budget Estimates continues to show staff's commitment to build an operating reserve, in line with the 2016-17 Budget Objectives, by transferring \$790,000 into the operating reserve, for an accumulated total of \$3.3 million or 1% of the Halton Catholic District School Board's provincial allocation.

RECOMMENDATION:

RESOLUTION

Moved by:
Seconded by:

RESOLVED, that the Halton Catholic District School Board approve the 2016-2017 Revised Budget Estimates in the amount of \$378,227,855.

REPORT PREPARED BY:

J. CHANTHAVONG
ACTING MANAGER, BUDGET AND ACCOUNTING SERVICES

REPORT REVIEWED BY:

A. LOFTS
SENIOR ADMINISTRATOR, FINANCIAL SERVICES

REPORT SUBMITTED BY:

R. NEGOI
SUPERINTENDENT OF BUSINESS AND TREASURER OF THE BOARD

REPORT APPROVED BY:

P. DAWSON
DIRECTOR OF EDUCATION AND SECRETARY OF THE BOARD

Halton Catholic District School Board
Revenue
2016-17 Revised Estimates

	2016-17 Revised Budget Estimates <small>(in PSAB Format)</small>	2016-17 Revenues and Receipts Nov.30/16 <small>(in PSAB Format)</small>	2016-17 Remaining Balance <small>(in PSAB Format)</small>	Percent Received	2016-17 Original Budget Estimates <small>(in PSAB Format)</small>	2015-16 Actuals <small>(in PSAB Format)</small>	2014-15 Actuals <small>(in PSAB Format)</small>
OPERATING REVENUE							
Province of Ontario							
Legislative Grants	254,414,945	78,211,454	176,203,491	30.7%	253,132,369	248,710,602	237,867,168
Municipal Taxes	86,191,000	21,672,226	64,518,774	25.1%	86,119,550	85,297,338	84,272,864
	<u>340,605,945</u>	<u>99,883,680</u>	<u>240,722,265</u>	<u>29.3%</u>	<u>339,251,919</u>	<u>334,007,940</u>	<u>322,140,032</u>
Other Provincial Grants							
Prior Year Grant Adjustment - Operating	-	-	-	-	-	493,550	3,059
Other Provincial Grants (Appendix A-9)	3,143,025	1,268,542	1,874,483	40.4%	2,296,977	3,417,345	3,738,150
	<u>3,143,025</u>	<u>1,268,542</u>	<u>1,874,483</u>	<u>40.4%</u>	<u>2,296,977</u>	<u>3,910,895</u>	<u>3,741,209</u>
Other Revenue							
Government of Canada	1,686,312	149,362	1,536,950	8.9%	1,637,646	1,612,107	1,797,910
Tuition Fees	2,058,550	2,262,067	(203,517)	109.9%	1,909,750	1,408,801	785,630
Use of Schools/Rentals	1,076,000	963,935	112,065	89.6%	848,000	934,690	822,465
Cafeteria, Vending, Uniform and OCAS Revenue	-	38,130	(38,130)	-	-	57,397	35,405
Interest Revenue	50,000	34,496	15,504	69.0%	50,000	78,543	40,499
Interest Revenue on Capital	-	-	-	-	-	1,132,656	-
Donation Revenue	2,934	2,555	379	-	-	1,770	11,987
Miscellaneous Recoveries	-	45,377	(45,377)	-	-	107,059	108,796
Recoveries - Secondments	1,628,218	177,583	1,450,635	10.9%	1,497,235	1,557,414	1,161,582
Miscellaneous Revenue	1,469,857	534,580	935,277	36.4%	1,365,774	1,264,650	1,018,277
EDC Revenue	9,000,000	2,142,494	6,857,506	23.8%	8,000,000	7,751,681	8,664,543
	<u>16,971,871</u>	<u>6,350,578</u>	<u>10,621,293</u>	<u>37.4%</u>	<u>15,308,405</u>	<u>15,906,767</u>	<u>14,447,094</u>
School Generated Funds Revenue	<u>12,500,000</u>	<u>4,262,735</u>	<u>8,237,265</u>	<u>34.1%</u>	<u>12,500,000</u>	<u>12,665,806</u>	<u>11,913,498</u>
Amortization of Deferred Capital Contribution	<u>15,114,896</u>	<u>3,778,724</u>	<u>11,336,172</u>	<u>25.0%</u>	<u>14,746,120</u>	<u>14,505,808</u>	<u>13,616,163</u>
Total Operating Revenue	<u>388,335,737</u>	<u>115,544,259</u>	<u>272,791,478</u>	<u>29.8%</u>	<u>384,103,421</u>	<u>380,997,217</u>	<u>365,857,996</u>
Available for Compliance							
(Surplus) Deficit - Operating	(13,988)	-	(13,988)	0.0%	(15,383)	(298,828)	(804,226)
Available for Compliance - Transfer from (to) Internally Restricted Reserve (net) Note #1	(477,422)	285,455	(762,877)	-59.8%	341,060	(2,564,112)	(1,687,097)
Total Available for Compliance (Surplus) Deficit	<u>(491,410)</u>	<u>285,455</u>	<u>(776,865)</u>	<u>-58.1%</u>	<u>325,677</u>	<u>(2,862,940)</u>	<u>(2,491,323)</u>
Unavailable for Compliance							
Unavailable for Compliance (PSAB Adjustments)	(158,253)	-	(158,253)	0.0%	(158,253)	(150,124)	(125,387)
Amortization of EFB - Retirement Gratuity & ERIP Liability	(458,219)	-	(458,219)	0.0%	(458,219)	(458,219)	(242,811)
Amortization of EFB - Retirement/Health/Dental/Life Insurance	-	-	-	-	-	-	-
Unavailable for Compliance (Increase) Decrease in School Generated Funds	-	-	-	-	-	97,136	44,126
Revenues Recognized for Land	(9,000,000)	(2,142,494)	(6,857,506)	23.8%	(8,000,000)	(7,751,681)	(8,664,543)
Total Unavailable for Compliance (Surplus)	<u>(9,616,472)</u>	<u>(2,142,494)</u>	<u>(7,473,978)</u>	<u>22.3%</u>	<u>(8,616,472)</u>	<u>(8,262,888)</u>	<u>(8,988,615)</u>
Total Annual (Surplus) Deficit	<u>(10,107,882)</u>	<u>(1,857,039)</u>	<u>(8,250,843)</u>	<u>18.4%</u>	<u>(8,290,795)</u>	<u>(11,125,828)</u>	<u>(11,479,938)</u>
Total Revenue After PSAB Adjustments	<u>\$ 378,227,855</u>	<u>\$ 113,687,219</u>	<u>\$ 264,540,636</u>	<u>30.1%</u>	<u>\$ 375,812,626</u>	<u>\$ 369,871,388</u>	<u>\$ 354,378,058</u>

Note #1							
Transfer (to) from Working Funds Reserve	(790,000)		(790,000)			(1,800,000)	(600,000)
Net Transfer (to) from Student Success, P.D.S.S. and School Activities Reserve	(35,000)	285,455	(320,455)			746,630	386,420
Net Transfer (to) from School Renewal Reserve			-			(1,431,006)	(778,108)
Net Transfer (to) from Committed Capital Projects	271,196		271,196		264,678	(156,118)	(840,016)
Net Transfer (to) from Committed Sinking Fund	76,382		76,382		76,382	76,382	144,607
	<u>(477,422)</u>	<u>285,455</u>	<u>(762,877)</u>		<u>341,060</u>	<u>(2,564,112)</u>	<u>(1,687,097)</u>

**Halton Catholic District School Board
Expenditures
2016-17 Revised Estimates**

Appendix A-2

	2016-17 Revised Budget Estimates <small>(in PSAB Format)</small>	2016-17 Expenses and Commitments Nov.30/16 <small>(in PSAB Format)</small>	2016-17 Remaining Balance <small>(in PSAB Format)</small>	Percent Spent	2016-17 Original Budget Estimates <small>(in PSAB Format)</small>	2015-16 Actuals <small>(in PSAB Format)</small>	2014-15 Actuals <small>(in PSAB Format)</small>
Classroom Instruction							
Classroom Teachers	198,266,200	51,278,244	146,987,956	25.9%	198,876,593	194,188,544	184,482,656
Occasional Teachers	3,924,000	796,737	3,127,263	20.3%	3,502,000	3,905,457	3,640,585
Early Childhood Educators (E.C.E) and Supply	8,039,250	2,086,333	5,952,917	26.0%	7,821,015	7,857,723	7,447,464
Teacher Assistants and Supply	20,798,409	5,564,878	15,233,531	26.8%	20,628,214	20,988,297	20,575,427
Textbooks & Classroom Supplies	7,309,509	1,698,368	5,611,141	23.2%	7,262,129	6,780,730	6,227,368
Computers	2,079,114	1,028,295	1,050,819	49.5%	1,750,103	2,244,284	2,072,420
Professionals, Paraprofessionals & Technical	11,314,082	2,366,283	8,947,799	20.9%	10,556,613	10,372,847	10,294,949
Library and Guidance	4,547,116	1,347,010	3,200,106	29.6%	4,949,824	4,941,029	4,673,603
Staff Development	2,144,879	748,744	1,396,135	34.9%	1,806,112	2,734,507	2,513,574
Subtotal Classroom Instruction	258,422,559	66,914,892	191,507,667	25.9%	257,152,603	254,013,418	241,928,046
Non Classroom - School Support Services							
School Administration (Appendix A-3)	20,642,269	4,993,523	15,648,746	24.2%	20,252,822	20,486,688	20,061,009
Teacher Consultants (Appendices A-3 & A-4)	4,547,166	1,124,584	3,422,582	24.7%	4,572,213	4,260,076	3,632,579
Continuing Education (Appendix A-7)	6,511,700	1,499,373	5,012,327	23.0%	6,093,367	6,076,899	6,319,030
Subtotal School Support Services	31,701,135	7,617,479	24,083,656	24.0%	30,918,402	30,823,663	30,012,619
Recoverable Expenses	1,628,218	405,607	1,222,611	24.9%	1,497,235	1,557,414	1,161,582
Other Non Classroom							
Board Administration (Appendix A-5)	9,533,874	2,185,270	7,348,604	22.9%	9,614,195	9,115,388	8,150,531
Transportation (Appendix A-8)	7,365,494	1,841,374	5,524,121	25.0%	7,272,313	6,692,172	6,747,001
Subtotal Other Non Classroom	16,899,368	4,026,643	12,872,725	23.8%	16,886,508	15,807,559	14,897,531
Pupil Accommodation							
School Operations and Maintenance	30,003,900	6,549,895	23,454,005	21.8%	29,865,723	27,935,037	28,140,743
School Renewal Projects	-	-	-	-	-	-	-
ALC and Portable Leases	1,613,000	449,581	1,163,419	27.9%	1,613,000	1,571,566	784,322
Debt Charges	47,375	-	47,375	0.0%	47,375	47,375	47,375
Other Debenture Payments (Interest only from 10-11)	9,583,205	4,187,602	5,395,603	43.7%	9,583,205	10,096,616	10,536,538
Subtotal Pupil Accommodations	41,247,480	11,187,078	30,060,402	27.1%	41,109,303	39,650,594	39,508,978
School Generated Funds Expenditures	12,500,000	2,948,621	9,551,379	23.6%	12,500,000	12,762,942	11,957,624
Amortization Expenditure	16,445,566	4,111,392	12,334,175	25.0%	16,365,046	15,864,140	15,279,876
Total Expenditures Before PSAB adjustments	\$ 378,844,326	\$ 97,211,712	\$ 281,632,614	25.7%	\$ 376,429,097	\$ 370,479,730	\$ 354,746,256
PSAB Adjustments							
Increase (Decrease) in Employee future Benefits	(458,218)	-	(458,218)		(458,218)	(458,218)	(242,811)
(Decrease) in Accrued Interest on Debenture	(158,253)	-	(158,253)		(158,253)	(150,124)	(125,387)
Total PSAB Adjustment	\$ (616,471)	\$ -	\$ (616,471)		\$ (616,471)	\$ (608,342)	\$ (368,198)
Total Expenditures After PSAB Adjustment	\$ 378,227,855	\$ 97,211,712	\$ 281,016,143		\$ 375,812,626	\$ 369,871,388	\$ 354,378,058

Halton Catholic District School Board
Instruction Expenditures
2016-17 Revised Estimates

	2016-17 Revised Budget Estimates <small>(in PSAB Format)</small>	2016-17 Expenses and Commitments Nov.30/16 <small>(in PSAB Format)</small>	2016-17 Remaining Balance <small>(in PSAB Format)</small>	Pct Spent	2016-17 Original Budget Estimates <small>(in PSAB Format)</small>	2015-16 Actuals <small>(in PSAB Format)</small>	2014-15 Actuals <small>(in PSAB Format)</small>
CLASSROOM							
Regular Day School							
Classroom Teachers - Salaries & Benefits	180,121,400	46,492,684	133,628,716	25.80%	180,392,211	176,165,189	167,252,729
Classroom Teachers - ESL - Salaries & Benefits	2,643,400	703,838	1,939,562	26.60%	2,831,747	2,715,521	2,505,531
Classroom Teachers - Travel	13,000	948	12,052	7.30%	12,000	12,716	12,738
Occasional Teachers - Salaries & Benefits	3,924,000	796,737	3,127,263	20.30%	3,502,000	3,905,457	3,640,585
E.C.E. (Early Childhood Educators)- Salaries & Benefits	7,739,500	2,028,383	5,711,117	26.20%	7,563,515	7,568,918	7,201,160
Supply E.C.E - Salaries and Benefits	299,750	57,950	241,801	19.30%	257,500	288,805	246,304
Textbooks and Classroom Material	5,501,294	1,496,824	4,004,470	27.20%	5,359,421	5,388,915	5,020,848
Furniture and Equipment	407,955	95,645	312,310	23.40%	315,940	633,330	466,069
Computer - Furniture and Equipment	361,114	187,557	173,557	51.90%	272,103	742,671	489,803
Computer - Supplies and Services	1,509,000	797,494	711,506	52.80%	1,469,000	1,353,609	1,347,222
Prof. & Paraprofessionals - Computer - Salaries & Benefits	2,196,550	504,891	1,691,659	23.00%	1,955,685	1,941,225	2,214,171
Prof. & Paraprofessionals - Salaries & Benefits	2,026,007	385,517	1,640,490	19.00%	1,910,960	1,866,940	1,920,914
Prof. & Paraprofessionals - Supplies & Equipment	773,525	152,599	620,926	19.70%	847,401	727,745	955,814
Library and Guidance - Salaries & Benefits	4,205,700	1,196,320	3,009,380	28.40%	4,628,974	4,560,924	4,208,441
Library and Guidance - Books & Supplies	341,416	150,690	190,726	44.10%	320,850	380,105	465,162
Staff Development	2,095,379	731,416	1,363,963	34.90%	1,731,612	2,638,563	2,439,109
Subtotal Classroom	\$ 214,158,990	\$ 55,779,492	\$ 158,379,498	26.00%	\$ 213,370,919	\$ 210,890,634	\$ 200,386,599
NON-CLASSROOM							
Regular Day School							
Teacher Consultants - Salaries & Benefits	3,041,051	725,104	2,315,947	23.80%	3,156,575	2,840,823	2,092,821
Teacher Consultants - Supplies & Services	353,089	129,619	223,470	36.70%	324,910	357,826	479,603
Subtotal Consultants	\$ 3,394,140	\$ 854,723	\$ 2,539,417	25.20%	\$ 3,481,485	\$ 3,198,649	\$ 2,572,423
School Administration							
School Administration - Salaries & Benefits	19,534,520	4,675,634	14,858,886	23.90%	19,350,744	19,256,172	18,721,994
School Administration - Supplies and Services	1,107,749	317,889	789,860	28.70%	902,078	1,230,516	1,339,015
Subtotal School Administration	\$ 20,642,269	\$ 4,993,523	\$ 15,648,746	24.20%	\$ 20,252,822	\$ 20,486,688	\$ 20,061,009
Total Regular Day School - Non Classroom	\$ 24,036,409	\$ 5,848,246	\$ 18,188,163	24.30%	\$ 23,734,307	\$ 23,685,337	\$ 22,633,432
Recoverable expenses	\$ 1,628,218	\$ 405,607	1,222,611	24.90%	\$ 1,497,235	\$ 1,557,414	\$ 1,161,582
Total Instruction	\$ 239,823,617	\$ 62,033,345	\$ 177,790,272	25.90%	\$ 238,602,461	\$ 236,133,385	\$ 224,181,614

**Halton Catholic District School Board
Special Education Expenditures
2016-17 Revised Estimates**

	2016-17 Revised Budget Estimates <small>(in PSAB Format)</small>	2016-17 Expenses and Commitments Nov.30/16 <small>(in PSAB Format)</small>	2016-17 Remaining Balance <small>(in PSAB Format)</small>	Pct Spent	2016-17 Original Budget Estimates <small>(in PSAB Format)</small>	2015-16 Actuals <small>(in PSAB Format)</small>	2014-15 Actuals <small>(in PSAB Format)</small>
CLASSROOM							
Classroom Teachers - Salaries & Benefits	15,436,800	4,077,564	11,359,237	26.40%	15,589,035	15,250,528	14,662,313
Classroom Teachers - Travel	51,600	3,211	48,389	6.20%	51,600	44,590	49,345
Teacher Assistants - Salaries & Benefits	19,811,300	5,310,736	14,500,564	26.80%	19,772,214	20,029,379	19,669,325
Supply Teacher Assistants - Salaries & Benefits	987,109	254,142	732,967	25.70%	856,000	958,918	906,102
Textbooks and Classroom Material	327,860	58,243	269,617	17.80%	314,368	326,046	363,802
Furniture and Equipment	1,072,400	47,656	1,024,744	4.40%	1,272,400	432,439	376,648
Computer Equipment	209,000	43,244	165,756	20.70%	9,000	148,004	235,395
Prof. & Paraprofessionals - Salaries & Benefits	6,220,000	1,310,703	4,909,297	21.10%	5,739,567	5,677,389	5,129,279
Prof. & Paraprofessionals - Supplies & Equipment	98,000	12,573	85,427	12.80%	103,000	159,547	74,771
Library and Guidance	-	-	-	-	-	-	-
Workshops	49,500	17,328	32,172	35.00%	74,500	95,943	74,466
Subtotal Classroom	\$ 44,263,569	\$ 11,135,400	\$ 33,128,169	25.20%	\$ 43,781,684	\$ 43,122,783	\$ 41,541,446
NON CLASSROOM							
Consultants - Salaries & Benefits	1,106,100	252,515	853,585	22.80%	1,043,802	1,013,969	1,008,226
Consultants - Supplies & Services	46,926	17,346	29,580	37.00%	46,926	47,458	51,930
Subtotal Consultants	\$ 1,153,026	\$ 269,861	\$ 883,165	23.40%	\$ 1,090,728	\$ 1,061,427	\$ 1,060,156
Total Special Education	\$ 45,416,595	\$ 11,405,261	\$ 34,011,334	25.10%	\$ 44,872,412	\$ 44,184,211	\$ 42,601,602

**Halton Catholic District School Board
Board Administration Expenditures
2016-17 Revised Estimates**

	2016-17 Revised Budget Estimates <small>(in PSAB Format)</small>	2016-17 Expenses and Commitments Nov.30/16 <small>(in PSAB Format)</small>	2016-17 Remaining Balance <small>(in PSAB Format)</small>	Pct Spent	2016-17 Original Budget Estimates <small>(in PSAB Format)</small>	2015-16 Actuals <small>(in PSAB Format)</small>	2014-15 Actuals <small>(in PSAB Format)</small>
Governance /Trustees	\$ 207,900	\$ 43,295	\$ 164,605	20.80%	\$ 207,900	\$ 155,330	\$ 168,765
Directors and Supervisory Officers							
Salaries & Benefits	1,598,300	389,083	1,209,217	24.30%	1,613,009	1,741,994	1,620,499
Supplies and Services	113,800	53,053	60,747	46.60%	113,800	126,166	117,196
Furniture & Equipment	11,065	750	10,315	6.80%	10,450	1,924	1,154
Other Expenditures	18,850	1,088	17,762	5.80%	18,850	11,097	14,603
Subtotal Directors and Supervisory Officers	\$ 1,742,015	\$ 443,974	\$ 1,298,041	25.50%	\$ 1,756,109	\$ 1,881,181	\$ 1,753,451
Business and General Administration							
Salaries & Benefits	3,463,500	762,814	2,700,686	22.00%	3,515,965	3,282,764	2,849,263
Supplies and Services	362,683	51,462	311,221	14.20%	375,073	211,330	149,458
Furniture & Equipment	30,000	2,701	27,299	9.00%	30,000	29,464	16,561
Fees & Contractual Services	528,170	94,427	433,743	17.90%	513,170	440,389	459,562
Other Expenditures	219,167	160,091	59,076	73.00%	219,167	199,230	167,165
Parent Engagement Expenses	38,627	3,660	34,967	9.50%	38,567	32,499	37,022
Subtotal Business and General Administration	\$ 4,642,147	\$ 1,075,156	\$ 3,566,991	23.20%	\$ 4,691,942	\$ 4,195,676	\$ 3,679,030
Human Resources							
Salaries & Benefits	1,491,050	337,927	1,153,123	22.70%	1,477,077	1,485,321	1,358,935
Supplies and Services	79,509	16,037	63,472	20.20%	79,509	52,589	68,799
Furniture & Equipment	9,500	882	8,618	9.30%	9,500	1,016	5,583
Fees & Contractual Services	286,353	77,957	208,396	27.20%	266,353	268,514	205,782
Other Expenditures	11,600	1,064	10,536	9.20%	11,600	15,064	3,539
Subtotal Human Resources	\$ 1,878,012	\$ 433,867	\$ 1,444,145	23.10%	\$ 1,844,039	\$ 1,822,504	\$ 1,642,639
Information Technology							
Salaries & Benefits	581,300	82,245	499,055	14.10%	580,705	581,167	367,569
Supplies and Services	23,000	7,398	15,602	32.20%	23,000	32,163	29,635
Furniture & Equipment	15,500	1,616	13,884	10.40%	15,500	10,067	20,759
Other Expenditures	5,000	3,840	1,160	76.80%	5,000	4,891	4,444
Subtotal Information Technology	\$ 624,800	\$ 95,099	\$ 529,701	15.20%	\$ 624,205	\$ 628,289	\$ 422,407
Bank Financing Charges							
Operating interest and bank charges	89,000	8,701	80,299	9.80%	140,000	59,124	134,079
Subtotal Bank Financing Charges	\$ 89,000	\$ 8,701	\$ 80,299	9.80%	\$ 140,000	\$ 59,124	\$ 134,079
Operations & Maintenance							
Utilities	145,000	27,445	117,555	18.90%	145,000	137,428	135,052
Building repairs and maintenance	103,000	28,632	74,368	27.80%	103,000	133,365	120,536
Landscape and snow removal	33,000	13,351	19,649	40.50%	33,000	39,608	24,918
Fire/Security/Monitoring	3,000	-	3,000	0.00%	3,000	1,901	5,078
Waste Disposal	3,000	-	3,000	0.00%	3,000	-	-
Contractual Services	63,000	15,751	47,249	25.00%	63,000	60,840	62,255
Subtotal Operations & Maintenance	\$ 350,000	\$ 85,178	\$ 264,822	24.30%	\$ 350,000	\$ 373,284	\$ 350,160
Total Board Administration	\$ 9,533,874	\$ 2,185,270	\$ 7,348,604	22.90%	\$ 9,614,195	\$ 9,115,388	\$ 8,150,531

**Halton Catholic District School Board
Pupil Accommodations Expenditures
2016-17 Revised Estimates**

	2016-17 Revised Budget Estimates <small>(in PSAB Format)</small>	2016-17 Expenses and Commitments Nov.30/16 <small>(in PSAB Format)</small>	2016-17 Remaining Balance <small>(in PSAB Format)</small>	Pct Spent	2016-17 Original Budget Estimates <small>(in PSAB Format)</small>	2015-16 Actuals <small>(in PSAB Format)</small>	2014-15 Actuals <small>(in PSAB Format)</small>
School Operations							
Salaries & Benefits	10,207,500	2,155,219	8,052,281	21.10%	10,329,323	9,959,089	10,068,356
Professional Development	18,000	4,026	13,974	22.40%	18,000	12,236	22,967
Community Use of Schools	462,752	26,487	436,265	5.70%	462,752	149,920	349,479
Utilities - Hydro	4,922,195	966,868	3,955,327	19.60%	4,922,195	4,829,503	4,507,695
Utilities - Natural Gas	790,000	71,104	718,896	9.00%	790,000	566,019	754,874
Utilities - Water & Sewer	802,000	109,266	692,734	13.60%	802,000	615,435	600,906
Maintenance - Supplies and Materials	890,000	274,562	615,438	30.80%	890,000	821,780	809,061
Travel and Mileage	89,000	20,356	68,644	22.90%	89,000	67,191	64,837
Custodial equipment repairs	135,000	14,713	120,287	10.90%	135,000	108,849	119,751
Creative playground equipment	25,000	608	24,392	2.40%	25,000	11,467	10,218
Telephone	18,250	4,788	13,462	26.20%	18,250	16,213	14,055
Plant Office	20,200	2,325	17,875	11.50%	20,200	20,056	10,518
School Maintenance Services	6,692,000	1,453,887	5,238,113	21.70%	6,692,000	6,878,033	6,707,975
Furniture & Equipment	150,000	40,825	109,175	27.20%	150,000	34,361	23,470
Professional Fees	541,458	25,253	516,205	4.70%	631,458	345,430	539,000
Contractual Services - Security, Fire, etc.	3,256,255	767,042	2,489,213	23.60%	2,906,255	2,489,444	2,326,931
Insurance	728,000	556,084	171,916	76.40%	728,000	610,041	606,443
Moving expenses	46,500	4,499	42,001	9.70%	46,500	190,311	395,932
Continuing Education/ALC operating costs	209,790	51,984	157,806	24.80%	209,790	209,660	208,275
Subtotal School Operations	\$ 30,003,900	\$ 6,549,895	\$ 23,454,005	21.80%	\$ 29,865,723	\$ 27,935,037	\$ 28,140,743
New Pupil Places							
Portable Leases & Moving expenses	1,613,000	449,581	1,163,419	27.90%	1,613,000	1,571,566	784,322
Subtotal New Pupil Places	\$ 1,613,000	\$ 449,581	\$ 1,163,419	27.90%	\$ 1,613,000	\$ 1,571,566	\$ 784,322
Debt Charges							
Debt Charges-Permanent financing of NPF	47,375	-	47,375	0.00%	47,375	47,375	47,375
Subtotal Debt Charges	\$ 47,375	\$ -	\$ 47,375	0.00%	\$ 47,375	\$ 47,375	\$ 47,375
Other Debenture Payments							
LEIP - Debenture Interest	225,518	-	225,518	0.00%	225,518	245,770	265,246
Turf Loan Interest	-	-	-	-	-	-	-
OSBFC Debenture Interest	4,833,452	1,784,953	3,048,499	36.90%	4,833,452	5,129,118	5,406,551
OFA Debenture Interest	4,524,235	2,402,649	2,121,586	53.10%	4,524,235	4,721,729	4,864,741
Subtotal Other Debenture Payments	\$ 9,583,205	\$ 4,187,602	\$ 5,395,603	43.70%	\$ 9,583,205	\$ 10,096,616	\$ 10,536,538
Total Pupil Accommodations	\$ 41,247,480	\$ 11,187,078	\$ 30,060,402	27.10%	\$ 41,109,303	\$ 39,650,594	\$ 39,508,978

Halton Catholic District School Board
Continuing Education/Adult Learning Centre Expenditures
2016-17 Revised Estimates

Appendix A-7

Continuing Education

	2016-17 Revised Budget Estimates <small>(in PSAB Format)</small>	2016-17 Expenses and Commitments Nov.30/16 <small>(in PSAB Format)</small>	2016-17 Remaining Balance <small>(in PSAB Format)</small>	Pct Spent	2016-17 Original Budget Estimates <small>(in PSAB Format)</small>	2015-16 Actuals <small>(in PSAB Format)</small>	2014-15 Actuals <small>(in PSAB Format)</small>
Salaries & Benefits	5,303,505	1,126,204	4,177,301	21.20%	4,936,059	4,996,089	5,224,601
Supplies and Services	226,079	58,879	167,200	26.00%	206,692	186,691	190,614
Furniture & Equipment	27,000	2,293	24,707	8.50%	17,000	5,811	11,945
Fees & Contractual Services	36,600	5,055	31,545	13.80%	25,100	13,314	39,094
ALC Leases/Rentals	918,516	306,942	611,574	33.40%	908,516	874,994	852,776
Total Continuing Education	\$ 6,511,700	\$ 1,499,373	\$ 5,012,327	23.00%	\$ 6,093,367	\$ 6,076,899	\$ 6,319,030

**Halton Catholic District School Board
Transportation Expenditures
2016-17 Revised Estimates**

	2016-17 Revised Budget Estimates <small>(in PSAB Format)</small>	2016-17 Expenses and Commitments Nov.30/16 <small>(in PSAB Format)</small>	2016-17 Remaining Balance <small>(in PSAB Format)</small>	Pct Spent	2016-17 Original Budget Estimates <small>(in PSAB Format)</small>	2015-16 Actuals <small>(in PSAB Format)</small>	2014-15 Actuals <small>(in PSAB Format)</small>
Transportation - General							
Salaries & Benefits	398,417	99,604	298,813	25.00%	386,668	380,711	360,708
Supplies and Services	57,203	14,301	42,902	25.00%	54,891	26,337	26,613
Furniture & Equipment	6,101	1,525	4,576	25.00%	6,521	3,424	10,668
Fees & Contractual Services	118,545	29,636	88,909	25.00%	115,385	102,397	104,869
Subtotal Transportation - General	<u>580,266</u>	<u>145,067</u>	<u>435,200</u>	<u>25.00%</u>	<u>563,465</u>	<u>512,869</u>	<u>502,858</u>
Transportation - Home to School	<u>6,785,228</u>	<u>1,696,307</u>	<u>5,088,921</u>	<u>25.00%</u>	<u>6,708,848</u>	<u>6,179,303</u>	<u>6,244,143</u>
Total Transportation	<u><u>\$ 7,365,494</u></u>	<u><u>\$ 1,841,374</u></u>	<u><u>\$ 5,524,121</u></u>	<u><u>25.00%</u></u>	<u><u>\$ 7,272,313</u></u>	<u><u>\$ 6,692,172</u></u>	<u><u>\$ 6,747,001</u></u>

**Halton Catholic District School Board
Other Provincial Grants
2016-17 Revised Estimates**

Grant Description	2016-17 Revised Budget Estimates	2016-17 Actual Nov.30/16	2016-17 Original Budget Estimates
A.Prkacin - EPO			
French As A Second Language	113,612	68,167	113,612
Early Years-EDI	26,480	26,480	
Early Leadership Strategy	95,130	47,565	95,130
Renewed Math Strategy	468,986	328,290	422,458
	704,208	470,502	631,200
B. Browne - EPO			
Autism Support And Training	49,926	34,948	49,926
Learning For All			46,528
Ontario Autism Program	174,809	134,066	
Board Leadership Development Strategy (BLDS)	52,571	31,543	
	277,306	200,558	96,454
C. McGillicuddy - EPO			
Specialist Highskills Major (SHSM) Special Funding	61,053		
Re-Engagement 12 & 12+	4,469	4,469	
Gap Closing Grade 7-12	32,340	22,638	
	97,862	27,107	-
C.Cipriano-EPO			
Parents Reaching Out (PRO)	40,604	40,604	
Parents Reaching Out - Regional	12,500		
Teacher Learning & Leadership Program-PKE	44,243	4,243	
Teacher Learning & Leadership Program-Mahler	32,360	19,793	
Teacher Learning & Leadership Program-Ramirez	14,121	6,998	
Teacher Learning & Leadership Program-Daugherty	47,033	35,033	
Teacher Learning & Leadership Program-Brun Del Re	23,930	16,305	
	214,791	122,976	-
T. Pinelli - EPO			
Safe, Equitable And Inclusive Schools	90,849		90,849
	90,849	-	90,849
J. OHara - EPO			
Transitional Support-MOU	68,083	68,083	80,473
	68,083	68,083	80,473
G. Corbaccio - EPO			
Outreach Coordinator	73,600	46,000	73,600
	73,600	46,000	73,600
Sub-total	\$ 1,526,699	\$ 935,225	\$ 972,576
O.Y.A.P GRANT	106,439	63,863	106,439
LBS Grants	98,400	38,634	98,400
Province Of Ontario-ALC	1,052,668		1,119,562
PBLA 1X FUNDING	38,819	38,819	
Province of Ontario-H.O.M.E	320,000	192,000	
Sub-total	\$ 1,616,326	\$ 333,316	\$ 1,324,401
Total Other Provincial Grants per A-1	\$ 3,143,025	\$ 1,268,542	\$ 2,296,977

**Halton Catholic District School Board
Summary of Expenses by Expense Type
2016-17 Revised Budget Estimates**

	2016-17 Revised Budget Estimates	% of total budget	\$ increase (from Original to Revised)	% increase (from Original to Revised)	2016-17 Original Estimates	% of total budget	2015-16 Actuals	% of total budget	2014-15 Actuals	% of total budget
Operating										
Salary & Wages	252,924,721	74.3%	1,850,945	0.7%	251,073,776	74.3%	246,968,434	74.6%	235,521,943	74.3%
Employee Benefits	42,724,343	12.6%	(396,149)	-0.9%	43,120,492	12.8%	42,816,128	12.9%	41,107,146	13.0%
Total Salaries and Benefits	295,649,064	86.9%	1,454,796	0.5%	294,194,268	87.1%	289,784,562	87.5%	276,629,089	87.3%
Professional Development	845,123	0.2%	(41,671)	-4.7%	886,794	0.3%	919,141	0.3%	762,284	0.2%
Supplies & Services (Appendix B-1)	25,391,844	7.5%	340,475	1.4%	25,051,369	7.4%	24,081,126	7.3%	23,173,453	7.3%
Replacement Furniture & Equipment	26,500	0.0%	-	0.0%	26,500	0.0%	6,066	0.0%	2,815	0.0%
Operating Interest	89,000	0.0%	(51,000)	-36.4%	140,000	0.0%	59,124	0.0%	134,079	0.0%
Rentals & Leases	2,269,216	0.7%	1,233	0.1%	2,267,983	0.7%	2,222,375	0.7%	1,752,711	0.6%
Fees & Contractuals (Appendix B-2)	14,213,958	4.2%	476,419	3.5%	13,737,539	4.1%	12,436,718	3.8%	12,643,350	4.0%
Other	864,959	0.3%	144,457	20.1%	720,502	0.2%	866,335	0.3%	974,287	0.3%
ALC Lease/Rentals	918,516	0.3%	10,000	1.1%	908,516	0.3%	874,994	0.3%	852,775	0.3%
Total Other Operating	44,619,116	13.1%	879,913	2.0%	43,739,203	12.9%	41,465,879	12.5%	40,295,754	12.7%
Total Operating	340,268,180	100.0%	2,334,709	0.7%	337,933,471	100.0%	331,250,441	100.0%	316,924,843	100.0%
Capital										
Debt Charges & Interest	47,375	0.5%	-	-	47,375	0.5%	47,375	0.4%	47,375	0.4%
Turf Loan Interest Payments		0.0%	-	-		0.0%	-	0.0%	-	0.0%
OSBFC Debenture Interest Payments	4,833,452	50.2%	-	0.0%	4,833,452	50.2%	5,129,118	48.5%	5,406,551	51.1%
OFA Debenture Interest Payments	4,749,753	49.3%	-	0.0%	4,749,753	49.3%	4,967,499	47.0%	5,129,987	48.5%
Total Capital	9,630,580	100.0%	-	0.0%	9,630,580	100.0%	10,143,992	100.0%	10,583,913	100.0%
PSAB Adjustments										
School Generated Funds	12,500,000	44.1%	-	0.0%	12,500,000	44.3%	12,762,942	3.9%	11,957,624	3.8%
Amortization expenses	16,445,566	58.1%	80,520	0.5%	16,365,046	57.9%	15,864,140	4.8%	15,279,876	4.8%
Increase in Employee Future Benefits	(458,218)	-1.6%	-	-	(458,218)	-1.6%	458,218	1.6%	(242,811)	-0.9%
(Decrease) in Accrued Interest on Debenture	(158,253)	-0.6%	-	0.0%	(158,253)	-0.6%	(150,124)	-0.5%	(125,387)	-0.5%
	(616,471)	-2.2%	-	0.0%	(616,471)	-2.2%	308,094	1.1%	(368,198)	-1.4%
Total PSAB Adjustments	28,329,095	100.0%	80,520	0.3%	28,248,575	100.0%	28,935,176	8.7%	26,869,302	8.5%
Total expenses	\$ 378,227,855	100.0%	2,415,229	0.6%	\$ 375,812,626	100.0%	\$ 370,329,609	100.0%	\$ 354,378,058	100.0%

Halton Catholic District School Board
Supplies and Services
2016-17 Revised Budget Estimates

Appendix B-1

Description	2016-17 Revised Budget Estimates	2016-17 Budget Estimates	2015-16 Actual	2014-15 Actual
Advertising	\$ 120,373	\$ 96,418	\$ 181,228	\$ 102,861
Application Software	98,209	98,209	42,871	151,959
Asphalt/Concrete	350,000	350,000	323,740	170,993
Assoc. & Membership Fees-Board	4,000	4,000	3,672	3,672
Audio Visual Materials	150,500	150,500	134,999	102,008
Automobile Reimbursement	429,916	425,264	392,482	387,778
Copying Instructional	371,900	372,600	219,029	282,397
Convention/Conferences	12,500	-	13,811	1,295
Field Trips	749,479	627,124	750,773	757,998
Instructional Materials	2,228,255	1,907,364	1,320,276	1,493,650
Instructional Supplies	1,847,936	2,284,739	2,882,140	2,486,489
Library Books	241,720	238,460	241,584	300,114
Maintenance Supplies & Services *	6,956,731	6,958,111	6,868,943	7,035,141
Miscellaneous	60,020	42,060	81,097	74,645
Non-Capital Furniture & Equipment	2,070,435	1,887,564	2,950,054	2,607,579
Office Supplies & Services	234,389	103,220	227,348	273,342
Other Travel Expense	12,350	12,350	14,586	16,172
Other Strategic Communication	4,150	4,150	-	7,463
Periodicals	32,600	32,600	42,315	56,335
Plant Operations Supplies	905,000	905,000	746,008	824,895
Postage	23,065	19,984	36,652	38,796
Printing & Photocopying	269,823	267,520	351,280	317,034
Recruitment Of Staff	22,800	22,800	31,302	66,953
Repairs	339,274	329,274	248,038	306,632
SGF Reimbursements			(2,126,136.0)	(1,983,375.0)
Telecommunications	466,669	462,135	607,238	550,167
Textbooks & Learning Materials	552,265	612,438	1,177,340	629,834
Utilities - Electricity	5,160,485	5,160,485	5,078,962	4,695,280
Utilities - Heating (Gas & Other)	815,000	815,000	580,736	774,064
Utilities - Water & Sewage	812,000	812,000	624,343	607,199
Vehicle Maintenance & Supplies	40,000	40,000	22,991	34,083
Waste disposal	10,000	10,000	11,424	
	<u>\$ 25,391,844</u>	<u>\$ 25,051,369</u>	<u>\$ 24,081,126</u>	<u>\$ 23,173,453</u>

*Including heating & cooling maintenance costs of \$1.8M, snow removal costs of \$1.2M, general & other repairs & maintenance of \$2.9M, and electrical repairs of \$1.0M

**Fees and Contractual Expenses
2016-17 Revised Estimates**

Description	2016-17 Revised Budget Estimates	2016-17 Budget Estimates	2015-16 Actual	2014-15 Actual
Audit Fees	\$ 85,998	\$ 71,277	\$ 83,007	\$ 97,330
Legal Fees	247,680	247,384	182,805	282,001
Other Professional Fees*	712,751	785,169	478,237	679,264
Other Contractual Services**	1,389,415	1,324,528	1,309,156	1,355,698
Contractual Custodial Services	2,894,125	2,544,125	2,243,981	2,166,391
Contractual-Waste Disposal	225,000	225,000	198,742	145,196
Miscellaneous	35,000	35,000	173,812	
Transportation	6,903,773	6,824,233	6,281,700	6,349,012
Temporary Assistance	39,500	39,500	44,867	118,014
Courier	134,250	134,250	100,983	102,401
Software Fees & Licenses	692,064	652,775	614,692	632,860
Hardware Maintenance	100,000	100,000	96,919	93,040
Insurance	754,402	754,298	627,818	622,143
	<u>\$ 14,213,958</u>	<u>\$ 13,737,539</u>	<u>\$ 12,436,719</u>	<u>\$ 12,643,349</u>

*Including Plant & Maintenance Professional fees of \$498,366, HR fees for grievances/negotiations & job evaluations of \$63,119, Special Education psychological assessment fees of \$65,000, Transportation Consortium Accounting fees of \$11,174, etc.

** Including commissionaires expenses (School Services) of \$270,000, employee assistance program (Human Resources) of \$173,200, Ceridian fee (Payroll Services) of approximately \$148,000, infrastructure and cabling services (IT) for \$155,000, and Halinet/CanCopy (Curriculum Services) \$125,000, Spec. Ed Complex needs of \$57,100 & Contractual BAS(K212) of \$90,000

Halton Catholic District School Board
Average Daily Enrolment (ADE)
2016-17 Revised Estimates

	2016-17 REVISED ESTIMATES				2016-17 ORIGINAL ESTIMATES				2015-16 Actual ADE
	Actual FTE Oct 31/16	Projected FTE Mar 31/17	2016-17 Revised ADE	% Change	Projected FTE Oct 31/16	Projected FTE Mar 31/17	2016-17 Original ADE	% Change	
JK	2,040.00	2,048.00	2,044.00	5.9%	1,930.00	1,930.00	1,930.00	-4.6%	2,064.50
SK	2,195.00	2,203.00	2,199.00	1.1%	2,175.00	2,175.00	2,175.00	-4.3%	2,212.00
Gr. 1 to 3	6,891.00	6,916.00	6,903.50	-0.2%	6,893.00	6,939.00	6,916.00	0.9%	6,725.50
Gr. 4 to Gr. 8	11,215.00	11,229.00	11,222.00	0.8%	11,132.00	11,133.00	11,132.50	1.4%	10,964.00
Elementary Day School Enrolment	22,341.00	22,396.00	22,368.50	1.0%	22,130.00	22,177.00	22,153.50	0.1%	21,966.00
Secondary Day School Enrolment	10,866.63	10,595.48	10,731.06	1.3%	10,766.73	10,420.43	10,593.58	3.4%	10,371.55
Total Day School ADE	33,207.63	32,991.48	33,099.56	1.1%	32,896.73	32,597.43	32,747.08	1.2%	32,337.55

Notes: ADE - Average Daily Enrolment

FTE - Full Time Equivalent

Average Daily Enrolment (ADE) is based on 50% of March 31 FTE plus 50% Oct 31 FTE

% change equals the increase (decrease) in ADE from the prior year, or prior cycle

**Halton Catholic District School Board
Capital Budget
2016-17 Revised Budget Estimates**

Projects	Total Estimated Capital Budget	Funding Sources						
		Capital Priorities	Child Care Capital	Full Day Kindergarten	School Condition Improvement	School Renewal	Other	Total Funding
St. Gregory the Great - New School	15,921,314	1,106,741	908,217					2,014,958
Holy Rosary (M) - Addition	5,075,000	413,430		3,054,119				3,467,549
FDK Playground Equipment	2,370,000			850,000		1,520,000		2,370,000
School Improvement Projects	9,553,280				6,184,380	3,368,900		9,553,280
								-
								-
TOTAL	32,919,594	1,520,171	908,217	3,904,119	6,184,380	4,888,900	-	17,405,788

Halton Catholic District School Board
GSN Calculations
2016-17 Revised Budget Estimates

Appendix E

	2016-17 Revised Budget	% Change from 2016-17 Original	% Change from 2015-16 Actuals	2016-17 Original Budget	2015-16 Actuals	2014-15 Actuals
Enrolment Forecast - JK/SK	4,243.00	3.36%	-0.78%	4,105.00	4,276.50	4,282.00
- 1 to 3	6,903.50	-0.18%	2.65%	6,916.00	6,725.50	6,512.50
- 4 to 8	11,222.00	0.80%	2.35%	11,132.50	10,964.00	10,935.50
Enrolment Forecast - Elementary	22,368.50	0.97%	1.83%	22,153.50	21,966.00	21,730.00
- Secondary	10,731.06	1.30%	3.47%	10,593.58	10,371.55	9,905.23
	33,099.56	1.08%	2.36%	32,747.08	32,337.55	31,635.23
Pupil Foundation Grant - JK/SK	25,888,749	3.36%	0.27%	25,046,740	25,818,086	25,887,216
Pupil Foundation Grant - 1 to 3	38,497,782	-0.18%	3.73%	38,567,489	37,112,923	35,989,052
Pupil Foundation Grant - 4 to 8	52,122,487	0.80%	3.43%	51,706,789	50,395,368	50,335,450
Pupil Foundation Grant - Secondary	62,156,768	1.30%	4.54%	61,360,452	59,458,644	56,865,529
Supply Teacher Adjustment for Elementary						
Supply Teacher Adjustment for Secondary						
Total Pupil Foundation Allocation	178,665,786	1.12%	3.40%	176,681,471	172,785,021	169,077,247
School Foundation Grant - Elementary	14,507,630	0.80%	2.33%	14,392,226	14,177,317	14,060,194
School Foundation Grant - Secondary	7,034,643	0.97%	2.56%	6,967,133	6,858,828	6,655,915
Additional Compensation for Principals & Vice Principals	153,827			153,827		
Total School Foundation Allocation	21,696,100	0.85%	3.14%	21,513,186	21,036,145	20,716,109
SEPPA - JK to Grade 3	10,587,726	1.14%	3.35%	10,468,517	10,244,182	10,075,802
SEPPA - Grade 4 to 8	8,187,796	0.80%	4.41%	8,122,495	7,841,672	7,840,535
SEPPA - Secondary	5,170,976	1.30%	5.52%	5,104,728	4,900,350	4,691,612
Special Education Equipment Amount	1,464,927	-7.59%	3.02%	1,585,202	1,421,929	1,442,641
Special Incidence Portion	985,000	4.23%	0.23%	945,000	982,715	833,745
High Needs Amount	15,142,306	0.26%	0.69%	15,103,042	15,038,961	14,658,480
Behavioural Expertise	179,361	0.56%	2.32%	178,356	175,287	173,424
Total Special Education Allocation	41,718,092	0.51%	2.74%	41,507,340	40,605,096	39,716,239
Total Language Allocation	7,215,316	0.97%	8.21%	7,146,222	6,667,758	6,361,233
Total Learning Opportunities Allocation	2,907,966	1.20%	19.36%	2,873,414	2,436,271	2,388,581
Total Continuing Education and Other Programs Allocation	2,112,403	-6.43%	0.87%	2,257,578	2,094,081	2,237,815
Total Teacher Qualification and Experience Allocation	24,631,519	-5.50%	-12.04%	26,066,430	28,003,275	23,266,841
ECE Q&E Allocation	2,154,075	5.39%	9.15%	2,043,938	1,973,447	1,639,591
New Teacher Induction Program (NTIP)	254,330	45.33%	43.41%	175,000	177,339	140,550
Restraint Savings	(140,878)	0.00%	0.00%	(140,878)	(140,878)	(140,878)
Total Transportation Allocation	7,009,984	1.75%	1.12%	6,889,307	6,932,619	6,771,491
Total Administration and Governance Allocation	8,963,405	0.75%	3.97%	8,896,503	8,620,873	8,448,467
Total School Operations Allocations	31,143,758	0.89%	2.86%	30,869,452	30,276,439	29,458,926
Community Use of Schools	422,752	0.00%	3.52%	422,752	408,367	390,843
First Nations, Metis and Inuit Education Supplement	299,217	-6.72%	66.81%	320,788	179,380	193,949
Safe Schools	544,563	1.09%	3.38%	538,700	526,756	516,426
Permanent Financing of NPF	47,375	0.00%	0.00%	47,375	47,375	47,375
Labour-related enhancements						
TOTAL: OPERATING (Note 2)	329,645,763	0.47%	2.17%	328,108,578	322,629,364	311,230,805
Deduct:						
Minor TCA	(8,241,144)	0.47%	2.17%	(8,202,714)	(8,065,734)	(7,780,770)
Add:						
Temporary Accommodations - Portable Leasing		0.00%	-100.00%		1,571,566	774,270
Trustees' Association Fee	43,017	0		43,017	43,017	
TOTAL OPERATING ALLOCATION	321,447,636	0.47%	1.67%	319,948,881	316,178,213	304,224,305
Capital Grants	12,516,887	48.50%	-34.76%	8,428,733	19,185,950	1,909,384
Minor TCA	8,241,144	0.47%	2.17%	8,202,714	8,065,734	7,780,770
School Renewal Allocation (Note 2)	4,343,332	15.05%	1.01%	3,775,326	4,299,852	3,729,899
School Condition Improvement		0.00%	0.00%			2,576,401
Temporary Accommodations - Capital	1,729,000	0.00%	911.50%	1,729,000	170,934	
Retrofitting School Space for Child Care		0.00%	0.00%		-	12,900
Short Term Interest on Capital		0.00%	-100.00%		39,370	207,543
Capital Debt Support - Interest Portion (Note 2)	9,039,007	0.00%	-4.91%	9,039,007	9,505,993	9,901,846
TOTAL CAPITAL ALLOCATION	35,869,370	15.06%	-13.08%	31,174,780	41,267,833	26,118,743
TOTAL FUNDING ALLOCATION	\$ 357,317,006	1.76%	-0.04%	\$ 351,123,661	\$ 357,446,046	\$ 330,343,048

Halton Catholic District School Board
Operating and Capital - Revenues and Expenditures
2016-17 Revised Budget Estimates

Appendix F

	2016-17 Revised Budget Estimates	2016-17 Budget Estimates	Changes
Revenue			
Province of Ontario-GSN & Municipal tax	340,605,945	339,251,919	1,354,026
Other Provincial Grants	3,143,025	2,296,977	846,048
Other Operating (Note 1)	16,971,871	15,308,405	1,663,466
Amortization of Deferred Capital Contribution	15,114,896	14,746,120	368,776
School Generated Funds	12,500,000	12,500,000	-
Unavailable for Compliance			
Employee Future Benefits and Interest Accrual	(616,472)	(616,472)	-
Revenues Recognized for Land	(9,000,000)	(8,000,000)	(1,000,000)
Total Revenue	\$ 378,719,265	\$ 375,486,949	\$ 3,232,316
Expenditures			
Operating			
Salary and Benefits (Note 2)	295,649,064	294,194,268	1,454,796
Other Operating Expenditures (Note 3)	44,619,116	43,739,203	879,913
Capital			
OSBFC Debenture Payments	4,880,827	4,880,827	-
OFA Debenture Payments	4,749,753	4,749,753	-
PSAB			
Amortization Expense (Note 4)	16,445,566	16,365,046	80,520
School Generated Funds	12,500,000	12,500,000	-
Employee Future Benefits and Interest Accrual	(616,471)	(616,471)	-
Total Expenses	\$ 378,227,855	\$ 375,812,626	\$ 2,415,229
In-Year Surplus (Deficit) Available for Compliance - Unappropriated	\$ 13,988	\$ 15,383	\$ (1,395)
Surplus (Deficit) Available for Compliance	\$ 491,410	\$ (325,677)	\$ 817,087

Note 1. Represents changes in Other Revenues outlined in Appendix A-1 (Increase in EDC Revenue, Use of Schools revenue and Tuition Fees-International students)

Note 2. Salary and benefits increase is the related to additional staffing, \$500K for WSIB, as well as \$1.5M reduction to OECTA insured benefits related to the move to the Provincial trust

Note 3. Other operating expenditure includes mostly GSN & EPO related expenditure totaling \$566K (including Province of Ontario-HOME, Ontario Autism Program, SHSM & BLDS), and 2016/17 school budget rollover of \$0.32 million.

Note 4. As we update the capital expenses, amortization expense is impacted. Higher capital expenses results in higher amortization expense.

**Halton Catholic District School Board
2016-17 Revised Budget Estimates Schedule**

Date (2016)	Completed	Item	Description of Activity
March 24th	✓	Ministry Memorandum 2016: B06	Established Revised Estimates due date of December 15, 2016
March 24th	✓	Ministry Memorandum 2016: B07	2016-17 School Year Education Programs - Other (EPO) Funding (Second Memo)
September 20th	✓	Ministry Memorandum 2016:SB28	District School Board Enrolment Projections for 2017-18 to 2020-21 (including Rev Est for 2016-17)
November 2nd	✓	Ministry Memorandum 2016: SB35	Release of Ministry Revised Estimates Forms (EFIS)
October 31st	✓	Average Daily Enrolment (ADE) Revision	Enrolment snapshot from Student Information System (Trillium) for October FTE Pupil Count
October 31st	✓	Salary & benefits budget	Salary and FTE staffing "snapshot" pull down from HR/Payroll System
November 6th	✓	Salary & benefits budget	Salary and FTE staffing comparison to original budget
November 11th	✓	Salary & benefits budget	Salaries by Employee Group and FTE sent to all Superintendents
November 25th	✓	Average Daily Enrolment (ADE) Revision	Publication of the October 2016 Enrolment Statistics Report
November 25th	✓	Ministry Memorandum 2016:SB28	Submit 4 yr. Projections to the MOE
November 28th	✓	Salary & benefits budget	Review of Salaries by Employee Group and FTE By Superintendent (Administrative Council)
November 28th	✓	Departmental budget review	Review of Revised Departmental Budgets / Identify Potential Savings (Administrative Council)
November 25th	✓	Average Daily Enrolment (ADE) Revision	Finalization of the 2015-16 ADE using the actual October 31, 2016 FTE enrolment
December 5th	✓	Revised Budget Estimates	Update on the Revised Budget Estimates (Administrative Council)
December 12th	✓	Revised Budget Estimates	Update on the Revised Budget Estimates (Administrative Council)
December 15th	✓	Ministry Memorandum 2016: B06	Activate Ministry Revised Estimates Forms (EFIS).
January 10, 2017		Revised Budget Estimates	Board approval of the Revised Budget Estimates
January 11th		Revised Budget Estimates	Post on Board's Public Website
January 15th		Ministry Memorandum 2016: B06	Email submission of Ministry Revised Estimates Forms (EFIS).
January 15th		Average Daily Enrolment (ADE) Revision	Reconciliation of actual October 31, 2016 FTE enrolment with OnSIS