



<p>2018-19 REVISED BUDGET ESTIMATES (INCLUDING SEPTEMBER 1, 2018 TO NOVEMBER 30, 2018 ACTUALS)</p>	<p>Item 10.3</p>
<p>December 18, 2018</p>	

Alignment to Strategic Plan

This report is linked to our strategic priority of **Foundational Elements**: Optimizing organizational effectiveness.

Purpose

To provide the Board with the 2018-2019 Revised Budget Estimates.

Background Information

The following information regarding the Board’s budget process was previously provided to Trustees:

1. Action Report 8.5 “2018-19 Budget Estimates (Final)” from the June 19, 2018, Regular Board Meeting.
2. Staff Report 9.1 2018-19 Budget Estimates Draft #2 of the June 5, 2018, Regular Board Meeting.
3. Staff Report 9.1 2018-19 Budget Estimates Draft #1 of the May 15, 2018, Regular Board Meeting.
4. Information Report 10.3 Update on the Release of the 2018-19 Grants for Student Needs (GSN) from the May 1, 2018, Regular Board Meeting.
5. Information Report 10.5 Release of the 2018-19 Grants for Student Needs (GSN) from the April 3, 2018, Regular Board Meeting.
6. Budget Information Session – March 7, 2018 Trustee Budget Consultation Session.
7. Information Report 10.4 2018-19 Budget Consultation Process – Summary of Feedback from the March 6, 2018, Regular Board Meeting.
8. Staff Report 9.1 2018-19 Budget Estimates Schedule, Objectives and Consultation from the February 6, 2018, Regular Board Meeting.



Comments

1. General (Appendices A-1, A-2, B, and F)

At the June 19, 2018, Regular Board meeting, the Board approved the 2018-2019 Budget of \$418,962,019.

The Revised Budget Estimates are due to the Ministry on December 14, 2018. As the attached Revised Budget Estimates Schedule (Appendix G) indicates, the Revised Budget Estimates were submitted to the Ministry on December 14, 2018, through the Education Finance Information System (EFIS) and brought to the Board of Trustees at the December 18, 2018, Regular Board meeting.

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

	BUDGET ESTIMATE	CHANGE	REVISED ESTIMATES
Total Revenue	427,871,000	5,557,000	433,428,000
Total Expenses	418,962,000	6,063,000	425,025,000
EXCESS OF REVENUES OVER EXPENSES	8,909,000	(506,000)	8,403,000
Operating Surplus	273,000	(77,000)	196,000
Internally Restricted Reserves			
Operating Reserve	800,000	-	800,000
Capital Reserve	550,000	950,000	1,500,000
Committed Capital Projects	(272,000)	(74,000)	(346,000)
Sinking Fund Interest Earned	(76,000)	-	(76,000)
Other Board Reserves	-	(1,305,000)	(1,305,000)
TOTAL ACCUMULATED SURPLUS AVAILABLE	1,275,000	(506,000)	769,000
Unavailable for Compliance Reserves			
Employee Future Benefits Liability	458,000	-	458,000
Interest to be Accrued	176,000	-	176,000
Revenues Recognized for Land (EDC)	7,000,000	-	7,000,000
TOTAL Unavailable for Compliance Reserves	7,634,000	-	7,634,000
TOTAL ACCUMULATED SURPLUS (DEFICIT) AVAILABLE FOR COMPLIANCE	8,909,000	(506,000)	8,403,000

Completion of staffing confirmations has resulted in additional staffing enhancements to address enrolment growth over Original Budget Estimates.



Appendices A-1, A-2, B and F outline a summary of changes from the 2018-2019 Original Budget Estimates to the 2018-2019 Revised Budget Estimates. As outlined in the table above, the Total Accumulated Surplus Available for Compliance in the 2018-2019 Revised Budget Estimates is \$0.8 million, or \$0.5 million lower than the Original Budget Estimates. This is the net result of a transfer out of Other Board Reserves set aside in the 2017-18 Year End for expenses deferred to the 2018-19 fiscal year and increasing the transfer into the Facility Capital Reserve.

The increase in revenue and expenses is primarily attributed to increased enrolment, and Other Provincial Grants carried forward from 2017-18. Revenues increased overall by \$5.6 million, plus a transfer out of Other Board Reserves set aside in the 2017-18 Year End, of \$1.3 million. Expenses increased overall by \$6.1 million, to address growth and expenses associated to increased Other Provincial Grants and the transfer out of Other Board Reserves set aside in the 2017-18 Year End. Additions to the Revised Budget Estimates, captured under the \$6.1 million increase to expenses, are outlined in the tables below.

2018-19 Revised Estimates: Staffing			
	Description	Link to Strategic Plan	Cost
1	25.8 FTE Elementary Teachers	Achieving, Believing and Belonging	
2	5.4 FTE Secondary Teachers	Achieving, Believing and Belonging	
3	5.0 FTE Early Childhood Educators	Achieving, Believing and Belonging	
5	11.75 FTE Educational Assistants	Achieving, Believing and Belonging	
6	0.5 FTE Special Education support staff (Speech Language Pathologist)	Achieving, Believing and Belonging	
7	4.0 FTE Secretarial school staff	Foundational Elements	
8	0.5 FTE Indigenous Assistant	Achieving, Believing and Belonging	
9	(1.0 FTE) Secondment	Foundational Elements	
10	1.0 FTE Language Instruction for Newcomers to Canada (LINC) Officer	Achieving, Believing and Belonging	
	FTE: 52.95		2,354,000
	Additional contingency for sick leave and increase to benefits		1,259,000
	TOTAL		3,613,000



2018-19 Revised Estimates: 2017-18 Year-End Rollover			
	Description	Link to Strategic Plan	Cost
1	Human Rights Operating Budget	Achieving and Belonging	5,000
2	School Transition Rollover	Foundational Elements	14,000
3	Empower Reading Program	Achieving and Belonging	23,000
4	Principal and Vice Principal Professional Development Rollover	Achieving, Believing and Belonging	60,000
5	Curriculum Services	Achieving, Believing and Belonging	72,000
6	IT Budget	Foundational Elements	100,000
7	Local Priorities Funding	Achieving, Belonging	176,000
8	Increase to contingency for growth (includes additional textbooks)	Achieving, Believing and Belonging	185,000
9	Payroll and Financial Information System implementation	Foundational Elements	205,000
10	2017/18 School Budget Rollover into 2018/19	Achieving, Believing and Belonging	465,000
	TOTAL		1,305,000

2018-19 Revised Estimates: Additional Expenses			
	Description	Link to Strategic Plan	Cost
1	Revised transportation budget (decrease)	Foundational Elements	(350,000)
2	Amortization expense on capital	Foundational Elements	256,000
3	Education Program-Other (EPO) and other third party Rollover (excluding staffing)	Achieving and Belonging	516,000
	TOTAL		422,000



The tables below outline the system requirements included in the Revised Estimates:

2018-19 Revised Estimates: Program Enhancements			
	Description	Link to Strategic Plan	Cost
1	International Students budget	Foundational Elements	15,000
2	Increase to elementary school budgets	Achieving, Believing and Belonging	45,000
3	Health and Safety training and security	Achieving and Belonging	50,000
4	Job Evaluation Officer	Foundational Elements	90,000
5	Non-Union Job evaluation review	Foundational Elements	110,000
6	Non-Union hours of work (increase to 37.5hrs)	Foundational Elements	135,000
7	Additional technology in the classroom	Achieving	278,000
	TOTAL		723,000
	GRAND TOTAL		6,063,000

The Revised Budget Estimates is an important update to the Original Budget Estimates and as such supersedes it. The quarterly 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 Ministry EFIS forms have been used to calculate the provincial allocation. The Grants for Student Needs (GSN) are expected to increase by approximately \$4.2 million, as a result of higher enrolment than forecasted for Original Budget Estimates. Deferred Other Provincial Grants (also referred to as Education Program Other (EPO) grants) from 2017-18 of \$0.4 million have been carried forward (see Appendix A-9), other operating revenues increased by \$0.8 million, and amortization of deferred capital contribution increased by \$0.2 million. Overall, total revenues have increased by \$5.6 million from the Original Budget Estimates (see Appendices A-1 and F).

Other operating revenue, excluding Education Development Charges (EDC), has increased by \$0.8 million, mainly due to an increase to international student tuition fees, and carry forward of third-party revenues.



As presented in the 2017-2018 Audited Financial Statements report at the November 20, 2018, Regular Board Meeting, the Board had an Operating Accumulated Surplus of \$829,712 at the end of 2017-2018. Appendices A-1 and F show an estimated in-year Operating Surplus of \$0.2 million for 2018-2019. Also, the Available for Compliance – Internally Appropriated Surplus is expected to be \$0.6 million, for an estimated Total Available for Compliance Surplus of \$0.8 million.

3. Operating Expense Projections (Appendices A-2 to A-8, B)

The operating expense projections have increased by approximately \$6.1 million from the 2018-2019 Original Budget Estimates. This was mostly due to an increase of \$3.7 million in salaries and benefits to address growth. The salary and benefits component was estimated using the staffing complement on October 31, 2018. Further, there are \$1.0 million in provincial and third party grants carried forward from 2017-18 which have offsetting expenses.

Operating expenses include a salary component (approximately 85.8%) and a non-salary component (approximately 14.2%), as indicated in Appendix B. The operating expense projections total \$386.6 million, comprised of \$292.3 million for classroom expenses, \$58.8 million for non-classroom and \$35.5 million for school operations and maintenance, as indicated in Appendix A-2.

For the non-salary component, expenses have increased by \$2.2 million from the 2018-2019 Original Budget Estimates. The \$1.2 million increase in Supplies and Services expenses mostly relate to the 2017-18 rollover and systems requirements such as additional technology in the classroom. The increases of \$0.4 million to Professional Development and \$0.5 million to Other Expenses are related to the carry-forward provincial and third party grants.

The Original Budget Estimates report outlined that the 2018-19 expenses for Special Education are expected to exceed the Special Education Allocation by \$1.4 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, while the growth in enrolment resulted in a higher increase to the allocation. As a result, the Special Education expenses are expected to exceed the Special Education Allocation by \$0.6 million. It should, however, be noted that there are other areas within the GSN that are meant to complement the Special Education expenditures, such as the Qualification and Experience Grant, but they are not clearly tracked through the EFIS forms.

The Board Administration and Governance expenses of \$11.6 million, as listed in Appendix A-5, increased by \$0.7 million due to 2017-18 rollover for financial system implementations and system requirements and addition of related program enhancements listed in section 1 above. Total expenses are expected to be compliant with the Board Administration and Governance Grant (BAGG) enveloping requirements, with revenue exceeding expenses by \$0.1 million.



Transportation expenses are estimated at \$9.0 million, which is approximately \$350,000 lower than the Original Budget Estimates, mostly due to updated cost estimates for transportation of Assumption students. The transportation expenses are expected to exceed the transportation allocation by \$0.8 million.

4. Capital Budget (Appendix D)

Appendix D shows the estimated capital spending in 2018-2019 for approved projects and the funding sources for these projects. The estimated expenses are \$63.1 million, which comprise the new school build, classroom and child care addition, school consolidation, full-day kindergarten (FDK) playgrounds, 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, 2018. As a result, the revised projected ADE of 23,258.50 elementary students is 2.0% higher than the elementary enrolment of 22,805.50 projected in the Original Budget Estimates. An ADE of 12,340.47 has been estimated for secondary students, which is a 0.8% increase from the 12,248.10 projected in the Original Budget Estimates. This results in an overall enrolment of 35,598.97 which is an increase of 1.6% over the Original Budget Estimates and a 4.2% increase over the 2017-2018 Actual ADE.

6. 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 2018-2019 received/spent to November 30, 2018. The amounts to November 30, 2018, are compared to the Revised Budget Estimates to show the percentage received/spent to date. At November 30, 2018, we are one-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 2018-2019 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 2019, June 2019 and September 2019 and show the year-to-date percentages received/spent in 2017-2018 for comparison.



Conclusion

The Revised Budget Estimates reflect the projected funding and proposed expense needs for 2018-2019 based on the best information currently available. The 2018-2019 Revised Budget Estimates show an in-year Operating Surplus of \$0.2 million and an estimated Total Surplus Available for Compliance of \$0.8 million. The Revised Budget Estimates continues to show staff's commitment to building an operating reserve, in line with the 2018-2019 Budget Objectives, by transferring \$800,000 into the operating reserve, for an accumulated total of \$5.2 million or 1.4% of the Board's provincial allocation.

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**Halton Catholic District School Board
Revenue Summary
2018-19 Revised Estimates**

	2018-19 Revised Budget Estimates <small>(in PSAB Format)</small>	2018-19 Revenues and Receipts Nov. 30/18 <small>(in PSAB Format)</small>	2018-19 Remaining Balance <small>(in PSAB Format)</small>	Percent Received	2018-19 Original Budget Estimates <small>(in PSAB Format)</small>	2017-18 Actuals <small>(in PSAB Format)</small>
OPERATING REVENUE						
Province of Ontario						
Legislative Grants	295,193,657	87,850,751	207,342,906	29.8%	290,158,929	275,778,672
Municipal Taxes	86,905,840	22,813,946	64,091,894	26.3%	87,776,400	87,054,739
	<u>382,099,497</u>	<u>110,664,697</u>	<u>271,434,800</u>	<u>29.0%</u>	<u>377,935,329</u>	<u>362,833,411</u>
Other Provincial Grants						
Prior Year Grant Adjustment - Operating	-	-	-	-	-	70,586
Other Provincial Grants (Appendix A-9)	4,044,927	550,858	3,494,069	13.6%	3,639,883	4,239,157
	<u>4,044,927</u>	<u>550,858</u>	<u>3,494,069</u>	<u>13.6%</u>	<u>3,639,883</u>	<u>4,309,743</u>
Other Revenue						
Government of Canada	2,610,287	55,719	2,554,568	2.1%	2,610,287	2,946,857
Tuition Fees	2,975,340	2,997,775	(22,435)	100.8%	2,766,650	3,078,716
Use of Schools/Rentals	1,475,000	1,120,970	354,030	76.0%	1,475,000	1,368,616
Cafeteria, Vending, Uniform and OCAS Revenue	-	2,411	(2,411)	-	-	61,778
Interest Revenue	150,000	58,991	91,009	39.3%	150,000	216,625
Interest Revenue on Capital	-	-	-	-	-	-
Donation Revenue	-	121	(121)	-	-	2,748
Miscellaneous Recoveries	13,000	117,336	(104,336)	902.6%	-	185,493
Recoveries - Secondments and Other	2,160,417	207,399	1,953,018	9.6%	1,869,000	5,237,441
Miscellaneous Revenue	1,604,190	426,558	1,177,632	26.6%	1,310,000	2,169,873
EDC Revenue	7,000,000	954,429	6,045,571	13.6%	7,000,000	6,908,727
	<u>17,988,234</u>	<u>5,941,709</u>	<u>12,046,525</u>	<u>33.0%</u>	<u>17,180,937</u>	<u>22,176,874</u>
School Generated Funds Revenue	<u>13,000,000</u>	<u>4,682,809</u>	<u>8,317,191</u>	<u>36.0%</u>	<u>13,000,000</u>	<u>12,568,400</u>
Amortization of Deferred Capital Contribution	<u>16,295,796</u>	<u>4,073,949</u>	<u>12,221,847</u>	<u>25.0%</u>	<u>16,115,077</u>	<u>17,722,821</u>
Total Operating Revenue	<u>433,428,454</u>	<u>125,914,021</u>	<u>307,514,433</u>	<u>29.1%</u>	<u>427,871,226</u>	<u>419,611,249</u>
Available for Compliance						
(Surplus) Deficit - Operating	(195,872)	-	(195,872)	0.0%	(272,533)	(283,196)
Available for Compliance - Transfer from (to) Internally Restricted Reserve (net) Note #1	(572,593)	-	(572,593)	0.0%	(1,002,006)	(3,486,885)
Total Available for Compliance (Surplus) Deficit	<u>(768,465)</u>	<u>-</u>	<u>(768,465)</u>	<u>0.0%</u>	<u>(1,274,539)</u>	<u>(3,770,081)</u>
Unavailable for Compliance						
Unavailable for Compliance (PSAB Adjustments)	(176,450)	-	(176,450)	0.0%	(176,450)	(167,074)
Amortization of EFB - Retirement Gratuity & ERIP Liability	(458,218)	-	(458,218)	0.0%	(458,218)	(458,218)
Amortization of EFB - Retirement/Health/Dental/Life Insurance	-	-	-	-	-	-
Unavailable for Compliance (Increase) Decrease in School Generated Funds	-	-	-	-	-	(144,711)
Revenues Recognized for Land	(7,000,000)	(954,429)	(6,045,571)	13.6%	(7,000,000)	(5,855,219)
Total Unavailable for Compliance (Surplus)	<u>(7,634,668)</u>	<u>(954,429)</u>	<u>(6,680,239)</u>	<u>12.5%</u>	<u>(7,634,668)</u>	<u>(6,625,222)</u>
Total Annual (Surplus) Deficit	<u>(8,403,133)</u>	<u>(954,429)</u>	<u>(7,448,704)</u>	<u>11.4%</u>	<u>(8,909,207)</u>	<u>(10,395,302)</u>
Total Revenue After PSAB Adjustments	<u>\$ 425,025,321</u>	<u>\$ 124,959,592</u>	<u>\$ 300,065,729</u>	<u>29.4%</u>	<u>\$ 418,962,019</u>	<u>\$ 409,215,947</u>

Note #1						
Transfer (to) from Working Funds Reserve	(800,000)		(800,000)		(800,000)	(1,000,000)
Net Transfer (to) from School Activities Reserve	463,898		463,898			(265,509)
Net Transfer (to) from Other Board Reserve	840,515		840,515			(578,462)
Net Transfer (to) from Capital Reserve	(1,500,000)		(1,500,000)		(550,000)	(2,000,000)
Net Transfer (to) from Committed Capital Projects	346,612		346,612		271,612	280,704
Net Transfer (to) from Committed Sinking Fund	76,382		76,382		76,382	76,382
	<u>(572,593)</u>	<u>-</u>	<u>(572,593)</u>		<u>(1,002,006)</u>	<u>(3,486,885)</u>

**Halton Catholic District School Board
Expenditure Summary
2018-19 Revised Estimates**

	2018-19 Revised Budget Estimates <small>(in PSAB Format)</small>	2018-19 Expenses and Commitments Nov. 30/18 <small>(in PSAB Format)</small>	2018-19 Remaining Balance <small>(in PSAB Format)</small>	Percent Spent	2018-19 Original Budget Estimates <small>(in PSAB Format)</small>	2017-18 Actuals <small>(in PSAB Format)</small>
Classroom Instruction						
Classroom Teachers	221,611,900	52,848,831	168,763,069	23.8%	220,616,600	210,861,305
Occasional Teachers	4,367,000	938,366	3,428,634	21.5%	4,159,900	4,329,682
Early Childhood Educators (E.C.E.) and Supply	9,116,000	2,721,632	6,394,368	29.9%	8,968,000	8,591,520
Teacher Assistants and Supply	23,745,000	6,246,385	17,498,615	26.3%	23,087,000	23,181,681
Textbooks & Classroom Supplies	8,253,543	2,018,178	6,235,365	24.5%	7,743,886	6,618,547
Computers	2,940,452	925,529	2,014,923	31.5%	2,320,900	3,025,077
Professionals, Paraprofessionals & Technical	13,658,283	3,059,309	10,598,974	22.4%	13,749,600	12,047,003
Library and Guidance	5,921,874	1,389,198	4,532,676	23.5%	5,647,920	4,783,745
Staff Development	2,735,131	824,824	1,910,307	30.2%	2,428,170	3,508,917
Subtotal Classroom Instruction	292,349,183	70,972,253	221,376,930	24.3%	288,721,976	276,947,476
Non Classroom - School Support Services						
School Administration (Appendix A-3)	22,321,126	5,982,501	16,338,625	26.8%	21,863,987	22,316,026
Teacher Consultants (Appendix A-3 & A-4)	5,539,275	1,474,702	4,064,573	26.6%	5,361,280	4,051,553
Continuing Education (Appendix A-7)	8,161,392	1,651,639	6,509,753	20.2%	7,363,453	7,634,374
Subtotal School Support Services	36,021,793	9,108,841	26,912,952	25.3%	34,588,720	34,001,953
Recoverable Expenses	2,160,417	641,704	1,518,713	29.7%	1,869,000	5,246,190
Other Non Classroom						
Board Administration (Appendix A-5)	11,552,793	2,714,321	8,838,472	23.5%	10,881,293	11,104,615
Transportation (Appendix A-8)	9,041,007	2,260,252	6,780,755	25.0%	9,391,621	7,881,622
Subtotal Other Non Classroom	20,593,800	4,974,572	15,619,228	24.2%	20,272,914	18,986,237
Pupil Accommodation						
School Operations and Maintenance	32,124,500	7,157,269	24,967,231	22.3%	31,989,500	29,495,803
School Renewal Projects	-	-	-	-	-	-
ALC and Portable Leases	3,300,000	1,176,753	2,123,247	35.7%	3,300,000	2,869,441
Debt Charges	47,375	-	47,375	0.0%	47,375	47,375
Other Debenture Payments (Interest only from 10-11)	8,469,341	3,694,296	4,775,045	43.6%	8,469,341	9,041,339
Subtotal Pupil Accommodations	43,941,216	12,028,319	31,912,897	27.4%	43,806,216	41,453,958
School Generated Funds Expenditures	13,000,000	3,564,411	9,435,589	27.4%	13,000,000	12,423,689
Amortization Expenditure	17,593,580	4,398,395	13,195,185	25.0%	17,337,861	20,323,518
Total Expenditures Before PSAB adjustments	\$ 425,659,989	\$ 105,688,496	\$ 319,971,493	24.8%	\$ 419,596,687	\$ 409,383,020
PSAB Adjustments						
Increase (Decrease) in Employee future Benefits	(458,218)	-	(458,218)		(458,218)	-
(Decrease) in Accrued Interest on Debenture	(176,450)	-	(176,450)		(176,450)	(167,074)
Total PSAB Adjustment	\$ (634,668)	\$ -	\$ (634,668)		\$ (634,668)	\$ (167,074)
Total Expenditures After PSAB Adjustment	\$ 425,025,321	\$ 105,688,496	\$ 319,336,825		\$ 418,962,019	\$ 409,215,947

**Halton Catholic District School Board
Instruction Expenditures
2018-19 Revised Estimates**

Appendix A-3

	2018-19 Revised Budget Estimates <small>(in PSAB Format)</small>	2018-19 Expenses and Commitments Nov. 30/18 <small>(in PSAB Format)</small>	2018-19 Remaining Balance <small>(in PSAB Format)</small>	Pct Spent	2018-19 Original Budget Estimates <small>(in PSAB Format)</small>	2017-18 Actuals <small>(in PSAB Format)</small>
CLASSROOM						
Regular Day School						
Classroom Teachers - Salaries & Benefits	200,948,000	48,182,315	152,765,685	24.0%	199,391,800	189,967,130
Classroom Teachers - ESL - Salaries & Benefits	3,071,000	718,573	2,352,427	23.4%	3,218,000	3,220,216
Classroom Teachers - Travel	10,000	810	9,190	8.1%	10,000	6,868
Occasional Teachers - Salaries & Benefits	4,367,000	938,366	3,428,634	21.5%	4,159,900	4,329,682
Early Childhood Educators (E.C.E.) - Salaries & Benefits	8,731,000	2,646,727	6,084,273	30.3%	8,628,000	8,241,268
Supply E.C.E. - Salaries and Benefits	385,000	74,905	310,095	19.5%	340,000	350,252
Textbooks and Classroom Material	6,681,275	1,613,271	5,068,004	24.1%	6,348,466	5,001,957
Furniture and Equipment	487,343	209,588	277,755	43.0%	377,100	588,158
Computer - Furniture and Equipment	683,175	220,357	462,818	32.3%	103,400	694,710
Computer - Supplies and Services	1,745,277	683,943	1,061,334	39.2%	1,705,500	1,508,261
Prof. & Paraprofessionals - Computer - Salaries & Benefits	1,833,500	464,838	1,368,662	25.4%	2,045,500	2,037,236
Prof. & Paraprofessionals - Salaries & Benefits	2,638,000	652,627	1,985,373	24.7%	2,491,000	2,332,111
Prof. & Paraprofessionals - Supplies & Equipment	1,004,383	214,046	790,337	21.3%	983,700	786,437
Library and Guidance - Salaries & Benefits	5,512,000	1,289,190	4,222,810	23.4%	5,263,000	4,456,293
Library and Guidance - Books & Supplies	409,874	100,009	309,865	24.4%	384,920	327,452
Staff Development	2,645,631	799,951	1,845,680	30.2%	2,373,670	3,388,906
Subtotal Classroom	\$ 241,152,458	\$ 58,809,516	\$ 182,342,942	24.4%	\$ 237,823,956	\$ 227,236,938
NON-CLASSROOM						
Regular Day School						
Teacher Consultants - Salaries & Benefits	2,594,000	709,842	1,884,158	27.4%	2,487,215	2,352,591
Teacher Consultants - Supplies & Services	543,675	278,130	265,545	51.2%	490,465	428,004
Program Leadership Leads - Salaries & Benefits	1,046,000	169,987	876,013	16.3%	1,028,000	-
Program Leadership Leads - Supplies & Services	36,000	10,093	25,907	28.0%	36,000	-
Subtotal Consultants	\$ 4,219,675	\$ 1,168,051	\$ 3,051,624	27.7%	\$ 4,041,680	\$ 2,780,595
School Administration						
School Administration - Salaries & Benefits	20,844,000	5,659,862	15,184,138	27.2%	20,623,000	20,916,323
School Administration - Supplies and Services	1,477,126	322,639	1,154,487	21.8%	1,240,987	1,399,703
Subtotal School Administration	\$ 22,321,126	\$ 5,982,501	\$ 16,338,625	26.8%	\$ 21,863,987	\$ 22,316,026
Total Regular Day School - Non Classroom	\$ 26,540,801	\$ 7,150,551	\$ 19,390,250	26.9%	\$ 25,905,667	\$ 25,096,621
Recoverable expenses	\$ 2,160,417	\$ 641,704	1,518,713	29.7%	\$ 1,869,000	\$ 5,246,190
Total Instruction	\$ 269,853,676	\$ 66,601,771	\$ 203,251,905	24.7%	\$ 265,598,623	\$ 257,579,748

**Halton Catholic District School Board
Special Education Expenditures
2018-19 Revised Estimates**

	2018-19 Revised Budget Estimates <small>(in PSAB Format)</small>	2018-19 Expenses and Commitments Nov. 30/18 <small>(in PSAB Format)</small>	2018-19 Remaining Balance <small>(in PSAB Format)</small>	Pct Spent	2018-19 Original Budget Estimates <small>(in PSAB Format)</small>	2017-18 Actuals <small>(in PSAB Format)</small>
CLASSROOM						
Classroom Teachers - Salaries & Benefits	17,527,100	3,942,253	13,584,847	22.5%	17,941,000	17,618,037
Classroom Teachers - Travel	55,800	4,879	50,921	8.7%	55,800	49,054
Teacher Assistants - Salaries & Benefits	23,712,000	6,216,037	17,495,963	26.2%	23,054,000	23,072,068
Supply Teacher Assistants - Salaries & Benefits	33,000	30,348	2,652	92.0%	33,000	109,612
Textbooks and Classroom Material	314,525	131,264	183,261	41.7%	247,920	382,777
Furniture and Equipment	770,400	64,055	706,345	8.3%	770,400	645,654
Computer Equipment	512,000	21,229	490,771	4.1%	512,000	822,105
Prof. & Paraprofessionals - Salaries & Benefits	8,065,000	1,692,115	6,372,885	21.0%	8,112,000	6,789,917
Prof. & Paraprofessionals - Supplies & Equipment	117,400	35,683	81,717	30.4%	117,400	101,302
Library and Guidance	-	-	-	-	-	-
Workshops	89,500	24,873	64,627	27.8%	54,500	120,011
Subtotal Classroom	\$ 51,196,725	\$ 12,162,737	\$ 39,033,988	23.8%	\$ 50,898,020	\$ 49,710,538
NON CLASSROOM						
Consultants - Salaries & Benefits	1,258,000	282,892	975,108	22.5%	1,258,000	1,210,625
Consultants - Supplies & Services	61,600	23,758	37,842	38.6%	61,600	60,333
Subtotal Consultants	\$ 1,319,600	\$ 306,651	\$ 1,012,949	23.2%	\$ 1,319,600	\$ 1,270,958
Total Special Education	\$ 52,516,325	\$ 12,469,388	\$ 40,046,937	23.7%	\$ 52,217,620	\$ 50,981,497

**Halton Catholic District School Board
Board Administration Expenditures
2018-19 Revised Estimates**

	2018-19 Revised Budget Estimates <small>(in PSAB Format)</small>	2018-19 Expenses and Commitments Nov. 30/18 <small>(in PSAB Format)</small>	2018-19 Remaining Balance <small>(in PSAB Format)</small>	Pct Spent	2018-19 Original Budget Estimates <small>(in PSAB Format)</small>	2017-18 Actuals <small>(in PSAB Format)</small>
Governance /Trustees	\$ 208,800	\$ 44,685	\$ 164,115	21.4%	\$ 213,800	\$ 169,053
Directors and Supervisory Officers						
Salaries & Benefits	1,716,000	404,980	1,311,020	23.6%	1,759,000	2,155,652
Supplies and Services	120,700	32,302	88,398	26.8%	120,700	126,751
Furniture & Equipment	6,900	31	6,869	0.5%	6,900	1,866
Other Expenditures	58,500	832	57,668	1.4%	58,500	11,927
Subtotal Directors and Supervisory Officers	\$ 1,902,100	\$ 438,146	\$ 1,463,954	23.0%	\$ 1,945,100	\$ 2,296,196
Business and General Administration						
Salaries & Benefits	4,246,584	1,048,067	3,198,517	24.7%	4,073,584	3,992,818
Supplies and Services	299,243	80,605	218,638	26.9%	270,630	159,863
Furniture & Equipment	30,900	2,153	28,747	7.0%	30,900	20,785
Fees & Contractual Services	776,048	132,919	643,129	17.1%	599,120	845,454
Other Expenditures	213,067	162,154	50,913	76.1%	213,067	210,479
Parent Engagement Expenses	37,959	1,169	36,790	3.1%	27,000	33,146
Subtotal Business and General Administration	\$ 5,603,801	\$ 1,427,067	\$ 4,176,734	25.5%	\$ 5,214,301	\$ 5,262,544
Human Resources						
Salaries & Benefits	1,910,000	400,447	1,509,553	21.0%	1,791,000	1,676,096
Supplies and Services	90,709	25,904	64,805	28.6%	90,709	129,573
Furniture & Equipment	9,500	-	9,500	0.0%	9,500	4,171
Fees & Contractual Services	602,553	141,502	461,051	23.5%	402,553	485,351
Other Expenditures	12,600	3,649	8,951	29.0%	12,600	13,301
Subtotal Human Resources	\$ 2,625,362	\$ 571,502	\$ 2,053,860	21.8%	\$ 2,306,362	\$ 2,308,492
Information Technology						
Salaries & Benefits	730,500	116,694	613,806	16.0%	731,500	614,566
Supplies and Services	31,000	7,023	23,977	22.7%	19,000	28,158
Furniture & Equipment	12,000	3,653	8,347	30.4%	12,000	11,517
Other Expenditures	10,000	1,775	8,225	17.7%	10,000	14,133
Subtotal Information Technology	\$ 783,500	\$ 129,144	\$ 654,356	16.5%	\$ 772,500	\$ 668,374
Bank Financing Charges						
Operating interest and bank charges	50,000	35,261	14,739	70.5%	50,000	53,904
Subtotal Bank Financing Charges	\$ 50,000	\$ 35,261	\$ 14,739	70.5%	\$ 50,000	\$ 53,904
Operations & Maintenance						
Utilities	171,170	25,332	145,838	14.8%	171,170	138,928
Building repairs and maintenance	105,000	23,084	81,916	22.0%	105,000	104,389
Landscape and snow removal	33,000	3,809	29,191	11.5%	33,000	32,265
Fire/Security/Monitoring	3,000	-	3,000	0.0%	3,000	1,621
Waste Disposal	3,060	-	3,060	0.0%	3,060	240
Contractual Services	64,000	16,291	47,709	25.5%	64,000	68,610
Subtotal Operations & Maintenance	\$ 379,230	\$ 68,515	\$ 310,715	18.1%	\$ 379,230	\$ 346,052
Total Board Administration	\$ 11,552,793	\$ 2,714,321	\$ 8,838,472	23.5%	\$ 10,881,293	\$ 11,104,615

**Halton Catholic District School Board
Pupil Accommodations Expenditures
2018-19 Revised Estimates**

	2018-19 Revised Budget Estimates <small>(in PSAB Format)</small>	2018-19 Expenses and Commitments Nov. 30/18 <small>(in PSAB Format)</small>	2018-19 Remaining Balance <small>(in PSAB Format)</small>	Pct Spent	2018-19 Original Budget Estimates <small>(in PSAB Format)</small>	2017-18 Actuals <small>(in PSAB Format)</small>
School Operations						
Salaries & Benefits	10,164,000	2,684,464	7,479,536	26.4%	10,089,000	9,588,078
Professional Development	86,160	7,798	78,362	9.1%	26,160	41,146
Community Use of Schools	150,000	75,064	74,936	50.0%	150,000	192,559
Utilities - Hydro	6,032,095	808,656	5,223,439	13.4%	6,032,095	4,921,040
Utilities - Natural Gas	785,368	54,274	731,094	6.9%	785,368	628,716
Utilities - Water & Sewer	693,000	98,526	594,474	14.2%	693,000	528,436
Maintenance - Supplies and Materials	846,044	337,194	508,850	39.9%	846,044	1,141,617
Travel and Mileage	108,640	17,894	90,746	16.5%	108,640	105,395
Custodial equipment repairs	100,000	11,505	88,495	11.5%	100,000	78,271
Creative playground equipment	27,586	-	27,586	0.0%	27,586	12,770
Telephone	19,118	7,778	11,340	40.7%	19,118	20,599
Plant Office	66,904	1,896	65,008	2.8%	66,904	72,845
School Maintenance Services	7,662,698	1,573,682	6,089,016	20.5%	7,662,698	7,266,735
Furniture & Equipment	78,000	20,658	57,342	26.5%	78,000	42,327
Professional Fees	530,278	71,922	458,356	13.6%	530,278	499,010
Contractual Services - Security, Fire, etc.	4,059,581	756,507	3,303,074	18.6%	4,059,581	3,672,768
Insurance	608,075	615,819	(7,744)	101.3%	608,075	535,138
Moving expenses	46,000	8,237	37,763	17.9%	46,000	19,225
Continuing Education/ALC operating costs	60,953	5,396	55,557	8.9%	60,953	129,129
Subtotal School Operations	\$ 32,124,500	\$ 7,157,269	\$ 24,967,231	22.3%	\$ 31,989,500	\$ 29,495,803
New Pupil Places						
Portable Leases & Moving expenses	3,300,000	1,176,753	2,123,247	35.7%	3,300,000	2,869,441
Subtotal New Pupil Places	\$ 3,300,000	\$ 1,176,753	\$ 2,123,247	35.7%	\$ 3,300,000	\$ 2,869,441
Debt Charges						
Debt Charges-Permanent financing of NPF	47,375	-	47,375	0.0%	47,375	47,375
Subtotal Debt Charges	\$ 47,375	\$ -	\$ 47,375	0.0%	\$ 47,375	\$ 47,375
Other Debenture Payments						
LEIP - Debenture Interest	171,189	-	171,189	0.0%	171,189	191,721
Turf Loan Interest	-	-	-	-	-	-
OSBFC Debenture Interest	4,182,502	1,520,754	2,661,748	36.4%	4,182,502	4,518,343
OFA Debenture Interest	4,115,650	2,173,542	1,942,108	52.8%	4,115,650	4,331,276
Subtotal Other Debenture Payments	\$ 8,469,341	\$ 3,694,296	\$ 4,775,045	43.6%	\$ 8,469,341	\$ 9,041,339
Total Pupil Accommodations	\$ 43,941,216	\$ 12,028,319	\$ 31,912,897	27.4%	\$ 43,806,216	\$ 41,453,958

Halton Catholic District School Board
Continuing Education/Adult Learning Centre Expenditures
2018-19 Revised Estimates

Appendix A-7

Continuing Education

	2018-19 Revised Budget Estimates <small>(in PSAB Format)</small>	2018-19 Expenses and Commitments Nov. 30/18 <small>(in PSAB Format)</small>	2018-19 Remaining Balance <small>(in PSAB Format)</small>	Pct Spent	2018-19 Original Budget Estimates <small>(in PSAB Format)</small>	2017-18 Actuals <small>(in PSAB Format)</small>
Salaries & Benefits	6,326,906	1,321,463	5,005,443	20.9%	5,547,643	5,727,137
Supplies and Services	307,347	97,940	209,407	31.9%	288,671	334,921
Furniture & Equipment	26,700	(85)	26,785	-0.3%	26,700	36,095
Fees & Contractual Services	137,379	36,328	101,051	26.4%	137,379	78,480
Renovations	212,670	(100,299)	312,969		212,670	436,859
ALC Leases/Rentals	1,150,390	296,291	854,099	25.8%	1,150,390	1,020,882
Total Continuing Education	\$ 8,161,392	\$ 1,651,639	\$ 6,509,753	20.2%	\$ 7,363,453	\$ 7,634,374

**Halton Catholic District School Board
Transportation Expenditures
2018-19 Revised Estimates**

Appendix A-8

Transportation - General

Salaries & Benefits
Supplies and Services
Furniture & Equipment
Fees & Contractual Services

Subtotal Transportation - General

Transportation - Home to School

Total Transportation

	2018-19 Revised Budget Estimates <small>(in PSAB Format)</small>	2018-19 Expenses and Commitments Nov. 30/18 <small>(in PSAB Format)</small>	2018-19 Remaining Balance <small>(in PSAB Format)</small>	Pct Spent	2018-19 Original Budget Estimates <small>(in PSAB Format)</small>	2017-18 Actuals <small>(in PSAB Format)</small>
	505,624	126,406	379,218	25.0%	466,575	429,064
	40,189	10,047	30,142	25.0%	42,772	35,807
	10,696	2,674	8,022	25.0%	6,742	3,596
	134,574	33,644	100,931	25.0%	127,570	112,216
	<u>691,083</u>	<u>172,771</u>	<u>518,312</u>	<u>25.0%</u>	<u>643,659</u>	<u>580,684</u>
	<u>8,349,924</u>	<u>2,087,481</u>	<u>6,262,443</u>	<u>25.0%</u>	<u>8,747,962</u>	<u>7,300,939</u>
	<u><u>\$ 9,041,007</u></u>	<u><u>\$ 2,260,252</u></u>	<u><u>\$ 6,780,755</u></u>	<u><u>25.0%</u></u>	<u><u>\$ 9,391,621</u></u>	<u><u>\$ 7,881,622</u></u>

**Halton Catholic District School Board
Other Provincial Grants
2018-19 Revised Estimates**

Appendix A-9

Grant Description	2018-19 Revised Budget Estimates	2018-19 Receipts As At Nov.30/18	2018-19 Original Budget Estimates
A.Prkacin - EPO			
French As A Second Language	12,562	-	-
Physical Activity - Bishop Reding	4,144	-	-
Student Success Leaders - Equity and Inclusion	6,093	-	-
Professional Learning for DECE	17,937	-	-
Early Years Experience Collections	777	-	-
Renewed Math Strategy	540,986	-	540,986
Innovation in Learning Fund	108,111	-	108,111
EDU Design Lab - Notre Dame	37,486	17,486	-
	728,096	17,486	649,097
C. Cipriano - EPO			
Support Transitional Post Secondary	63,447	31,500	-
Mental Health Workers in Schools	347,756	9,750	347,756
	411,203	41,250	347,756
C. McGillicuddy - EPO			
Specialist Highskills Major (SHSM) Special Funding	224,611	44,922	199,543
Community Connected Experiential Learning	7,000	-	-
Experiential Learning	157,603	-	157,603
	389,214	44,922	357,146
S. Balogh - EPO			
Teacher Learning & Leadership Program	54,952	1,107	-
	54,952	1,107	-
T. Pinelli - EPO			
International Education K-12	121	-	-
Safe, Equitable And Inclusive Schools	182,789	-	182,789
	182,910	-	182,789
R. Merrick - EPO			
Outreach Coordinator	73,600	-	73,600
	73,600	-	73,600
Sub-total	\$ 1,839,975	\$ 104,765	\$ 1,610,388
O.Y.A.P GRANT	103,549	62,129	107,950
Province of Ontario-Citizenship	1,273,900	296,499	1,273,900
LBS Grants	167,273	10,735	128,830
PBLA 1X FUNDING	35,498	-	-
Modular E-Learning	396,304	-	400,000
CUPE Apprenticeship / PD	109,613	76,729	-
Human Rights Equity Advisor	85,215	-	85,215
Supporting Schools - Recreational Cannabis Legalization	33,600	-	33,600
Sub-total	\$ 2,204,952	\$ 446,092	\$ 2,029,495
Total Other Provincial Grants per A-1	\$ 4,044,927	\$ 550,857	\$ 3,639,883

Halton Catholic District School Board
Summary of Expenses by Expense Type
2018-19 Revised Estimates

Appendix B

	2018-19 Revised Budget Estimates	% of total budget	\$ increase (from Original to Revised)	% increase (from Original to Revised)	2018-19 Original Budget Estimates	% of total budget	2017-18 Actuals	% of total budget
Operating								
Salary & Wages	284,005,547	73.5%	2,804,313	1.0%	281,201,234	73.9%	270,432,171	73.6%
Employee Benefits	47,627,813	12.3%	808,709	1.7%	46,819,104	12.3%	44,778,214	12.2%
Total Salaries and Benefits	331,633,360	85.8%	3,613,022	1.1%	328,020,338	86.2%	315,210,385	85.8%
Professional Development	1,554,768	0.4%	423,867	37.5%	1,130,901	0.3%	1,600,150	0.4%
Supplies & Services	29,217,273	7.6%	1,225,374	4.4%	27,991,899	7.4%	25,762,651	7.0%
Replacement Furniture & Equipment	2,500	0.0%	-	0.0%	2,500	0.0%	266	0.0%
Operating Interest	50,000	0.0%	-	0.0%	50,000	0.0%	53,904	0.0%
Rentals & Leases	4,136,111	1.1%	510	0.0%	4,135,601	1.1%	3,587,983	1.0%
Fees & Contractuals	17,356,198	4.5%	51,650	0.3%	17,304,548	4.5%	15,669,557	4.3%
Other	1,449,093	0.4%	493,160	51.6%	955,933	0.3%	4,641,323	1.3%
ALC Lease/Rentals	1,150,390	0.3%	-	0.0%	1,150,390	0.3%	1,020,881	0.3%
Total Other Operating	54,916,333	14.2%	2,194,561	4.2%	52,721,772	13.8%	52,336,715	14.2%
Total Operating	386,549,693	100.0%	5,807,583	1.5%	380,742,110	100.0%	367,547,100	100.0%
Capital								
Debt Charges & Interest	47,375	0.6%	-	-	47,375	0.6%	47,375	0.4%
OSBFC Debenture Interest Payments	4,182,502	49.1%	-	0.0%	4,182,502	49.1%	4,518,343	42.7%
OFA Debenture Interest Payments	4,286,839	50.3%	-	0.0%	4,286,839	50.3%	4,522,996	42.8%
Total Capital	8,516,716	100.0%	-	0.0%	8,516,716	100.0%	9,088,714	100.0%
PSAB Adjustments								
School Generated Funds	13,000,000	43.4%	-	0.0%	13,000,000	43.8%	12,423,689	3.4%
Amortization expenses	17,593,580	58.7%	255,719	1.5%	17,337,861	58.4%	20,323,518	5.5%
Increase in Employee Future Benefits	(458,218)	-1.5%	-	-	(458,218)	-1.5%		0.0%
(Decrease) in Accrued Interest on Debenture	(176,450)	-0.6%	-	0.0%	(176,450)	-0.6%	(167,074)	-0.5%
	(634,668)	-2.1%	-	0.0%	(634,668)	-2.1%	(167,074)	-0.5%
Total PSAB Adjustments	29,958,912	100.0%	255,719	0.9%	29,703,193	100.0%	32,580,133	8.9%
Total expenses	\$ 425,025,321	100.0%	6,063,302	1.5%	\$ 418,962,019	100.0%	\$ 409,215,947	100.0%

**Halton Catholic District School Board
Average Daily Enrolment (ADE)
2018-19 Revised Estimates**

Appendix C

	2018-19 REVISED ESTIMATES				2018-19 ORIGINAL ESTIMATES				2017-18 Actual ADE
	Actual FTE Oct 31/18	Projected FTE Mar 31/19	2018-19 Revised ADE	% Change	Projected FTE Oct 31/18	Projected FTE Mar 31/19	2018-19 Original ADE	% Change	
JK	2,109.00	2,122.00	2,115.50	4.4%	2,019.00	2,033.00	2,026.00	-2.9%	2,087.50
SK	2,189.00	2,202.00	2,195.50	0.9%	2,171.00	2,182.00	2,176.50	0.9%	2,157.50
Gr. 1 to 3	7,032.00	7,078.00	7,055.00	1.6%	6,925.00	6,969.00	6,947.00	-0.6%	6,985.50
Gr. 4 to Gr. 8	11,865.00	11,920.00	11,892.50	2.0%	11,630.00	11,682.00	11,656.00	1.4%	11,494.00
Elementary Day School Enrolment	23,195.00	23,322.00	23,258.50	2.0%	22,745.00	22,866.00	22,805.50	0.4%	22,724.50
Secondary Day School Enrolment	12,482.39	12,198.55	12,340.47	0.8%	12,374.23	12,121.96	12,248.10	7.0%	11,446.76
Total Day School ADE	35,677.39	35,520.55	35,598.97	1.6%	35,119.23	34,987.96	35,053.60	2.6%	34,171.26

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
2018-19 Revised Budget Estimates**

Projects	Total Estimated Capital Budget	2018-19 Estimated Expenses	Funding Sources					Total Funding
			Capital Priorities	Child Care Capital	Full Day Kindergarten	School Renewal	Other *	
St. Scholastica - New School	13,668,474	600,000	12,125,714		1,542,760			13,668,474
St. Nicholas - School Consolidation	12,409,605	11,609,411	7,885,758				4,523,847	12,409,605
St. Mark - Classroom Addition & Child Care	3,667,880	3,667,880	1,610,867	2,057,013				3,667,880
Assumption - Classroom Addition	2,376,102	2,376,102					2,376,102	2,376,102
Bishop Reding - Classroom Addition & Child Care	20,130,036	15,000,000	18,073,020	2,057,016				20,130,036
St. Peter - Child Care	2,571,270	2,503,795		2,571,270				2,571,270
St. Michael - Classroom Addition & Child Care	3,122,284	3,122,284	1,579,522	1,542,762				3,122,284
FDK Playground Equipment	250,000	250,000			250,000			250,000
School Improvement Projects	23,973,898	23,973,898				2,867,009	21,106,889	23,973,898
								-
								-
TOTAL	82,169,549	63,103,370	41,274,881	8,228,061	1,792,760	2,867,009	28,006,838	82,169,549

* Includes POD, Reserve, Community Use, Rural and Northern Education Funding

Halton Catholic District School Board
GSN Calculations
2018-19 Revised Budget Estimates

Appendix E

	2018-19 Revised Budget	% Change from 2018-19 Original Budget	% Change from 2017-18 Actuals	2018-19 Original Budget	2017-18 Actuals
Enrolment Forecast - JK/SK	4,311.00	2.58%	1.55%	4,202.50	4,245.00
- 1 to 3	7,055.00	1.55%	0.99%	6,947.00	6,985.50
- 4 to 8	11,892.50	2.03%	3.47%	11,656.00	11,494.00
Enrolment Forecast - Elementary	23,258.50	1.99%	2.35%	22,805.50	22,724.50
- Secondary	12,340.47	0.75%	7.81%	12,248.10	11,446.76
	35,598.97	1.56%	4.18%	35,053.60	34,171.26
Pupil Foundation Grant - JK/SK	27,389,422	2.58%	3.26%	26,700,078	26,524,713
Pupil Foundation Grant - 1 to 3	40,348,251	1.55%	2.00%	39,730,588	39,555,184
Pupil Foundation Grant - 4 to 8	57,934,908	2.03%	5.68%	56,782,787	54,822,702
Pupil Foundation Grant - 7 to 8	996,005	-0.33%		999,287	
Pupil Foundation Grant - Secondary	73,481,822	0.75%	9.18%	72,931,801	67,303,858
Supply Teacher Adjustment for Elementary					
Supply Teacher Adjustment for Secondary					
Total Pupil Foundation Allocation	200,150,408	1.52%	6.35%	197,144,542	188,206,457
School Foundation Grant - Elementary	15,238,046	1.49%	2.57%	15,013,924	14,855,819
School Foundation Grant - Secondary	8,022,436	0.47%	7.45%	7,984,733	7,466,160
Additional Compensation for Principals & Vice Principals	193,401	0.00%	-12.95%	193,401	222,175
Total School Foundation Allocation	23,453,883	1.13%	4.04%	23,192,058	22,544,154
SEPPA - JK to Grade 3	11,446,471	3.82%	4.45%	11,024,849	10,958,385
SEPPA - Grade 4 to 8	9,199,681	3.91%	6.79%	8,853,198	8,614,983
SEPPA - Secondary	6,302,648	2.61%	11.26%	6,142,055	5,665,002
Special Education Equipment Amount	1,695,158	1.18%	1.79%	1,675,470	1,665,271
Special Incidence Portion	1,300,000	0.00%	1.78%	1,300,000	1,277,222
Differentiated Special Education Needs Amount	16,484,320	0.00%	7.00%	16,484,320	15,405,825
Behavioural Expertise	246,023	0.99%	32.63%	243,607	185,494
Total Special Education Allocation	46,674,301	2.08%	6.63%	45,723,499	43,772,182
Total Language Allocation	8,466,120	0.79%	8.88%	8,399,633	7,775,563
Total Learning Opportunities Allocation	5,980,540	0.27%	-7.39%	5,964,451	6,457,481
Total Continuing Education and Other Programs Allocation	2,160,137	-2.45%	-2.05%	2,214,282	2,205,274
Total Teacher Qualification and Experience Allocation	25,446,119	-3.97%	-3.50%	26,496,788	26,368,581
ECE Q&E Allocation	2,295,236	-6.32%	-2.87%	2,450,103	2,362,969
New Teacher Induction Program (NTIP)	294,698	-5.81%	15.19%	312,869	255,837
Restraint Savings	(140,878)	0.00%	0.00%	(140,878)	(140,878)
Total Transportation Allocation	8,210,055	1.53%	7.15%	8,085,987	7,662,434
Total Administration and Governance Allocation	10,665,100	1.03%	12.23%	10,556,364	9,503,134
Total School Operations Allocation	34,414,140	1.44%	6.24%	33,926,832	32,391,359
Community Use of Schools Allocation	460,344	0.00%	3.30%	460,344	445,632
Indigenous Education Allocation	294,466	11.44%	-21.94%	264,238	377,237
Safe Schools	605,740	1.49%	5.94%	596,876	571,756
Rural and Northern Education Allocation	54,093	0.00%	2.25%	54,093	52,902
Permanent Financing of NPF	47,375	0.00%	0.00%	47,375	47,375
TOTAL: OPERATING (Note 2)	369,531,877	1.03%	5.32%	365,749,456	350,859,449
Deduct:					
Minor TCA	(9,237,922)	1.03%	5.32%	(9,143,736)	(8,771,486)
Add:					
Temporary Accommodations - Portable Leasing					
Trustees' Association Fee	43,017	0%	0%	43,017	43,017
TOTAL OPERATING ALLOCATION	360,336,972	1.03%	5.32%	356,648,737	342,130,980
Capital Grants	31,781,026	3.67%	55.43%	30,656,328	20,447,225
Minor TCA	9,237,922	1.03%	5.32%	9,143,736	8,771,486
School Renewal Allocation (Note 2)	4,628,574	1.38%	4.46%	4,565,509	4,430,977
School Condition Improvement		0.00%			
Temporary Accommodations - Capital	3,358,000	0.00%	93.54%	3,358,000	1,735,000
Retrofitting School Space for Child Care		0.00%			-
Short Term Interest on Capital		0.00%	-100.00%		84,254
Capital Debt Support - Interest Portion (Note 2)	8,025,635	0.00%	-6.09%	8,025,635	8,546,061
TOTAL CAPITAL ALLOCATION	57,031,157	2.30%	29.57%	55,749,208	44,015,003
TOTAL FUNDING ALLOCATION	\$ 417,368,129	1.21%	8.09%	\$ 412,397,945	\$ 386,145,983

Halton Catholic District School Board
Operating and Capital - Revenues and Expenditures
2018-19 Revised Estimates

Appendix F

	2018-19 Revised Budget Estimates	2018-19 Original Budget Estimates	Changes
Revenue			
Province of Ontario-GSN & Municipal tax (Note 1)	382,099,497	377,935,329	4,164,168
Other Provincial Grants (Note 1)	4,044,927	3,639,883	405,044
Other Operating (Note 2)	17,988,234	17,180,937	807,297
Amortization of Deferred Capital Contribution (Note 3)	16,295,796	16,115,077	180,719
School Generated Funds	13,000,000	13,000,000	-
Unavailable for Compliance			
Employee Future Benefits and Interest Accrual	(634,668)	(634,668)	-
Revenues Recognized for Land	(7,000,000)	(7,000,000)	-
Total Revenue	\$ 425,793,786	\$ 420,236,558	\$ 5,557,228
Expenditures			
Operating			
Salary and Benefits (Note 4)	331,633,360	328,020,338	3,613,022
Other Operating Expenditures (Note 5)	54,916,333	52,721,772	2,194,561
Capital			
OSBFC Debenture Payments	4,229,877	4,229,877	-
OFA Debenture Payments	4,286,839	4,286,839	-
PSAB			
Amortization Expense (Note 3)	17,593,580	17,337,861	255,719
School Generated Funds	13,000,000	13,000,000	-
Employee Future Benefits and Interest Accrual	(634,668)	(634,668)	-
Total Expenses	\$ 425,025,321	\$ 418,962,019	\$ 6,063,302
In-Year Surplus (Deficit) Available for Compliance - Unappropriated	\$ 195,872	\$ 272,533	\$ (76,661)
Surplus (Deficit) Available for Compliance	\$ 768,465	\$ 1,274,539	\$ (506,074)

Note 1. Represents growth in enrolment and carry-forward EPO grants.

Note 2. Represents changes in Other Revenues outlined in Appendix A-1 (Increase in Tuition Fees-International students and deferred revenues).

Note 3. Represents increase in capital construction projects.

Note 4. Salary and benefits increased to address enrolment growth and updated sick leave contingency based on 2017-18 actual trends.

Note 5. Other operating expenditure includes mostly GSN & EPO related expenditure totaling \$900K, 2017-18 Board reserve rollovers of \$840K and 2017-18 school budget rollover of \$464K.

**Halton Catholic District School Board
2018-19 Revised Budget Estimates Schedule**

Date (2018)	Completed	Item	Description of Activity
March 26	✓	Ministry Memorandum 2018: B06	Established Revised Estimates due date of December 14, 2018
March 26	✓	Ministry Memorandum 2018: B07	2018-19 School Year Education Programs - Other (EPO) Funding
September 28th	✓	Ministry Memorandum 2018:SB17	District School Board Enrolment Projections for 2019-20 to 2022-23
October 19th	✓	Ministry Memorandum 2018:SB18	Release of Ministry Revised Estimates Forms (EFIS)
October 22nd	✓	Revised Budget Estimates	COSBO Update Regarding 2018-19 Revised Estimates (Administrative Council)
October 31st	✓	Salary & benefits budget	Salary and FTE staffing "snapshot" pull down from HR/Payroll System
November 2nd	✓	Average Daily Enrolment (ADE) Revision	Enrolment snapshot from Student Information System (Trillium) for October FTE Pupil Count
November 9th	✓	Salary & benefits budget	Salary and FTE staffing comparison to original budget
November 12th	✓	Revised Budget Estimates	Update on the Revised Budget Estimates (Administrative Council)
November 19th	✓	Revised Budget Estimates	Update on the Revised Budget Estimates (Administrative Council)
November 20th	✓	Salary & benefits budget	Salaries by Employee Group and FTE sent to all Superintendents
November 23th	✓	Average Daily Enrolment (ADE) Revision	Publication of the October 2018 Enrolment Statistics Report
November 23th	✓	Ministry Memorandum 2018:SB17	Submit 4 yr. Projections to the MOE
November 26th	✓	Average Daily Enrolment (ADE) Revision	Finalization of the 2018-19 ADE using the actual October 31, 2018 FTE enrolment
November 26th	✓	Departmental budget review	Review of Revised Departmental Budgets / Identify Potential Savings (Administrative Council)
December 3rd	✓	Salary & benefits budget	Review of Salaries by Employee Group and FTE By Superintendent (Administrative Council)
December 10th	✓	Revised Budget Estimates	Update on the Revised Budget Estimates (Administrative Council)
December 14th	✓	Ministry Memorandum 2018:SB18	Submit Ministry Revised Estimates Forms (EFIS).
December 18th		Revised Budget Estimates	Board approval of the Revised Budget Estimates
December 21st		Revised Budget Estimates	Post on Board's Public Website
December 21st		Ministry Memorandum 2018:B06	Email submission of Ministry Revised Estimates Forms (EFIS).
January 15th		Average Daily Enrolment (ADE) Revision	Reconciliation of actual October 31, 2018 FTE enrolment with OnSIS