

## **2008-2009 BUDGET ESTIMATES – 3<sup>RD</sup> DRAFT**

### **PURPOSE:**

To provide for the approval by the Board of Trustees the third draft of the 2008-2009 Budget Estimates.

### **BACKGROUND:**

The following information regarding the Board's budget process was previously provided to trustees:

1. Staff Report 9.1 – June 3, 2008 Regular Board Meeting – 2008-2009 Budget Estimates – Draft #2.
2. Trustee/Senior Staff Budget Working Session – May 29, 2008
3. Staff Report 9.1 – May 20, 2008 Regular Board Meeting – 2008-2009 Budget Estimates – Draft #1.
4. Staff Report 9.1 – May 6, 2008 Regular Board Meeting – Preliminary 2008-2009 Budget Estimates.
5. Information Item 10.1 – April 1, 2008 Regular Board Meeting – Release of the 2008-2009 Grant of Student Needs (GSN).
6. Staff Report 9.1 – February 19, 2008 Regular Board Meeting - 2008-2009 Budget Schedule and Objectives.

### **COMMENTS:**

#### **1. GENERAL**

The Ministry announced the release of the Grant for Student Needs (GSN) Regulations on Wednesday, March 26, 2008 at which time it provided each school board with a preliminary funding projection.

The Education Finance Information System (EFIS) forms were released on April 10, 2008. These forms supersede the Ministry projection figures, as they are based on the most current data provided by school boards. The provincial allocation calculation contained therein is used as the basis for the monthly grant advances to school boards from the Ministry. They are also used to ensure school boards meet the enveloping requirements. The EFIS forms have been revised twice since the April 10<sup>th</sup> original release.

The changes from Draft #2 of the 2007-2008 Budget Estimates presented on June 3, 2008 to the current and final draft are provided on Appendix E. The main change is that the projected shortfall of \$331,832 has been eliminated by cutting \$322,305 of non-salary, non-benefit operating expenditures, adding \$50,000 to operating revenues and reducing the transfer from working funds by \$40,473.

The total expenditures estimate is \$248.5 million which is comprised of \$225.4 for operating expenditures and \$23.1 million for capital expenditures. This represents a 4.3% increase over the 2007-2008 Revised Estimates. The total budgeted expenditures equal the revenue projections plus the use of \$618,573 of the Classroom Reserve to produce a balanced budget for 2008-2009.

## 2. OPERATING REVENUE PROJECTIONS (APPENDICES A-1 & B)

The EFIS forms have been used to calculate the provincial allocation. The allocation has increased by \$8.3 million from the 2007-2008 Revised Estimates.

Other Provincial Grants and Other Revenue have been estimated at \$5.0 million and are shown in Appendix A-1. Further breakdown of Other Provincial Grants and Miscellaneous Revenue is as follows:

### ***Other Provincial Grants***

Official Languages in Education/French as a Second Language	\$ 86,940
Ministry of Citizenship and Immigration – Citizenship/Adult ESL	\$ 796,510
Literacy and Basic Skills	\$ 52,450
Specialist High School Major Funding	\$ 200,000
School Effectiveness Framework	\$ 164,000
Ontario Youth Apprenticeship Program (OYAP)	<u>\$ 92,529</u>
Total Other Provincial Grants	<u>\$1,392,429</u>

### ***Miscellaneous Revenue***

Child Care Centres	\$185,105
Miscellaneous	<u>\$ 50,000</u>
Total Miscellaneous Revenue	<u>\$235,105</u>

These grants represent all known grants for the 2008-2009 school year and the corresponding budgeted expenditures have also been included.

In order to balance the budget, \$618,573 of the Classroom Reserve Fund has been used. The use of this amount will fully deplete this reserve.

## 3. ENROLMENT (APPENDIX C)

The funding allocation is based on estimated enrolment. Elementary and Secondary enrolment is based on Full-Time Equivalent (FTE) enrolment for October 31<sup>st</sup> and March 31<sup>st</sup>. These two fixed-in-time FTE enrolment values are combined to produce the annualized Average Daily Enrolment (ADE). Estimated values were submitted to the Ministry in early 2008 and have been subsequently reviewed by senior staff.

An estimated ADE of 17,666 elementary students has been used which represents an increase of 22 or 0.3% from the ADE used for the 2007-2008 Revised Estimates. An ADE of 9,342.5 has been estimated for secondary students, an increase of 55 or 0.6% over the ADE for the 2007-2008 Revised Estimates. The overall ADE increase is projected at 0.4% over 2007-2008.

## 4. OPERATING EXPENDITURE PROJECTIONS (APPENDICES A-2 TO A-8 & D)

The operating expenditure projections have increased approximately \$6.0 million from the 2007-2008 Revised Estimates.

Operating expenditures include a salary component (approximately 85%) and a non-salary component (approximately 15%). The operating expenditure projections total \$225.4 million, comprised of \$168.0 for classroom expenditures, \$35.6 for non-classroom, and \$21.8 million for school operations and maintenance.

The salary component was estimated using the staff complement at March 31<sup>st</sup> as a base. New positions have been added as follows:

- New staff for Corpus Christi Catholic Secondary School which is opening in September 2008 including 1 FTE principal, 1 FTE chaplain, 4 FTE school administration staff, 1 FTE library technician and 5.5 FTE custodial staff.
- 3.5 FTE Secondary School Student Success Teachers to meet Student Success requirements (new initiative)
- 1 FTE Research Officer (new initiative)
- 1 FTE Itinerant Literacy/Numeracy Teachers funded by the Program Enhancement Grant

It is important to remember that staffing is only an estimate based on projected enrolment and average class size requirements. Once actual enrolment is established in September 2008, the revenues and salary expenditures will have to be updated to reflect any required changes. The Revised Budget Estimates will reflect actual enrolments for October 31, 2008 and other in-year Ministry funding announcements. The Revised Estimates are due to the Ministry on December 12, 2008.

New initiatives totaling \$1,752,700 were proposed for the 2008-2009 Budget Estimates. Senior staff reviewed all the new initiatives and the following have been included (totaling \$1,019,900):

- Implementation of the gifted program (\$572,200)
- Addition of 3.5 FTE Student Success teachers (\$300,000)
- Addition of Special Education Research Officer position (\$63,000)
- Various Curriculum initiatives to be covered by existing budget (\$84,700)

The remaining new initiatives are not included in the 2008-2009 Budget Estimates and will be reviewed again during the Revised Estimates process.

The process for estimating the non-salary, non-benefit expenditures began with flatlining the overall budget amount for each department. Department Superintendents, Administrators and Managers reviewed the information and adjusted budget line items to reflect expected spending in 2008-2009. Budget increases in existing line items were first accommodated for in the departmental budget (increase one line item and decrease another) and if the department budget could not accommodate the increased budget, additional budget was requested. Included in the 2008-2009 Budget Estimates are the following budget increases:

- \$232,000 for Curriculum
- \$290,000 for Transportation
- \$28,000 for Facilities (utilities)
- \$15,000 for Human Resources (Employee Assistance Program)

The 2<sup>nd</sup> draft of the 2008-2009 Budget Estimates presented on June 3, 2008, projected a shortfall of \$331,832. Senior staff met and determined the necessary cuts to balance the budget by considering the non-salary, non-benefit expenditures that had the least impact on students.

## **5. CAPITAL PROJECTIONS (APPENDICES A-1, A-2, B-1 & D)**

Capital expenditures have been estimated at \$23.2 million. This is an increase of approximately \$4.4 million from 2007-2008 which is mainly a result of the payments for one debenture being extinguished during the current year and the entire \$5,950,000 of school renewal projects approved by the Board being budgeted in the current year. Capital related revenue has been estimated at \$19.8 million. Therefore, including a transfer of \$700,000 to the Learning Environmental Improvement Program (LEIP) Reserve and a transfer of \$224,967 from the Working Funds Reserve, approximately \$2.9 million will be transferred from the Pupil Accommodation Debt Reserve in 2008-2009.

## 6. ENVELOPING AND FLEXIBILITY

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. Limitations are detailed below.

- 1) The special education envelope establishes the minimum that each board must spend on special education.

Any underspending of the special education expenditure envelope must be placed in a special education reserve fund.

- 2) The allocations for new pupil places and for school renewal establish the minimum that each board must spend on these components.

The provision for flexibility does not affect the enveloping provisions for new pupil places and school renewal. The Board must continue to use this funding for these purposes, or place unspent funds in a reserve.

- 3) The grant for school board administration and governance establishes the maximum that each board may spend on these functions.

With the realignment of the grants and the loss of use of the flexibility amount in non-classroom areas, the Ministry intends to review administration and governance expenditures more closely, particularly in boards where expenditure exceeds the revenue allocated for this purpose. Where boards report administration expenditures that exceed funding by 15% or more, the Ministry will require boards to prepare a plan to reduce administration expenditures to a level in line with the grant funding over a two-year period. The 2008-2009 Budget Estimates have a total administration and governance allocation of \$6,942,805 (Appendix B) and expenditures of \$7,654,950 (Appendix A-2), which when netted with other income of \$869,085, results in the Board being compliant.

- 4) The funding provided through the Primary Class Size Reduction Amount may only be used for the purposes intended.

The funding provided through the Primary Class Size Reduction amount is intended to be used to achieve the primary class size cap in 2008-2009.

- 5) Boards must report on their use of the funding provided through the Student Success, Grades 7 to 12 Component of the Learning Opportunities Grant.

School boards continue to be accountable for how they use all the revenue that they receive from education funding grants, including the revenue that they can use flexibly. They will continue to report, as in past years, how they have used all their funding, and the extent to which this funding has been used for special education, classroom expenditures, new pupil places and school renewal, administration and governance, and distant schools.

## 7. UPDATED 2008-2009 BUDGET OBJECTIVES AND BUDGET SCHEDULE (APPENDIX F & G)

As the revised budget schedule indicates, staff intends to file the final Budget Estimates with the Ministry by June 30, 2008 deadline.

**SUMMARY:**

The proposed Budget Estimates reflect the projected funding and proposed expenditure needs for 2008-2009 based on the best information currently available. The 2008-2009 Budget Estimates reflect a balanced budget in accordance with the Education Act, after using \$618,573 of the Classroom Reserve Fund. This represents all of the projected remaining Classroom Reserve.

Once information on actual enrolments and related staffing adjustments becomes available, it is likely that budget revisions will be required. These budget revisions are reviewed and reported on an ongoing basis. The Ministry will also require the submission of Revised Estimates by December 12, 2008 based on the actual October enrolment, and funding from the Province will be adjusted to reflect any changes. Once the Revised Estimates are finalized, staff will return to preparing monthly budget reports to the Board and will be monitoring expenditures accordingly.

It is expected that there will be ongoing budget challenges in the 2009-2010 fiscal year as the Classroom Reserve has been entirely used up in the 2008-2009 Budget Estimates and cuts have been made to the non-salary, non benefit expenses to achieve a balanced budget. Senior staff plan on starting the budget process for 2009-2010 early in 2009.

**RECOMMENDATION:**

**RESOLUTION**

*Moved by:*  
*Seconded by:*

**RESOLVED, that** the Board approve the 2008-2009 Budget Estimates in the amount of \$248,494,444.

**REPORT PREPARED BY:** FRANCA GIBSON  
MANAGER OF BUDGET AND ACCOUNTING SERVICES

**REPORT REVIEWED BY:** STACEY ZUCKER  
SENIOR ADMINISTRATOR, FINANCIAL SERVICES

**REPORT SUBMITTED BY:** PAUL McMAHON  
SUPERINTENDENT OF BUSINESS SERVICES AND TREASURER OF THE BOARD

**REPORT APPROVED BY:** LOU PIOVESAN  
DIRECTOR OF EDUCATION AND SECRETARY OF THE BOARD

**Halton Catholic District School Board**  
**Revenue - Operating Fund**  
**2008/09 Budget Estimates**

Appendix A-1

	<b>2008/2009 Budget Estimates</b>	<b>2007/2008 Revised Estimates</b>	<b>2006/2007 Actuals</b>	<b>2005/2006 Actuals</b>
	(in PSAB Format)	(in PSAB Format)	(in PSAB Format)	(in PSAB Format)
<b>OPERATING REVENUE</b>				
<b>Province of Ontario</b>				
Legislative Grants	157,980,704	154,291,337	141,416,113	136,048,673
Municipal Taxes	82,048,832	77,484,791	76,233,021	72,716,861
	<u>240,029,536</u>	<u>231,776,128</u>	<u>217,649,134</u>	<u>208,765,534</u>
<b>Transfer from (to) Deferred Revenue (Externally Restricted Reserves)</b>				
Classroom Reserve	618,573	815,450	945,645	317,166
Special Education Reserve	-	-	34,852	974,623
	<u>618,573</u>	<u>815,450</u>	<u>980,497</u>	<u>1,291,789</u>
<b>Other Provincial Grants</b>				
Prior Year Grant Adjustment - Operating	-	-	-	128,581
Other Provincial Grants	1,392,429	2,554,584	3,800,123	3,121,651
	<u>1,392,429</u>	<u>2,554,584</u>	<u>3,800,123</u>	<u>3,250,232</u>
<b>Other Revenue</b>				
Government of Canada	1,327,495	1,291,525	1,284,389	466,495
Tuition Fees	622,000	858,470	760,390	562,971
Use of Schools/Rentals	200,000	213,650	178,540	226,951
Cafeteria and Vending Funds	300,000	472,800	537,616	195,600
Interest Revenue	400,000	350,000	625,643	552,020
Donations	150,000	187,641	234,739	196,833
Miscellaneous Recoveries	-	-	80,235	-
Recoveries - Secondments	328,000	593,665	928,220	740,397
Miscellaneous Revenue	235,105	409,080	1,167,608	889,332
Recoverable French Board Transportation	-	-	960,315	981,120
	<u>3,562,600</u>	<u>4,376,831</u>	<u>6,757,695</u>	<u>4,811,719</u>
<b>Total Operating Revenue</b>	<b><u>245,603,138</u></b>	<b><u>239,522,993</u></b>	<b><u>229,187,449</u></b>	<b><u>218,119,274</u></b>
Prior Year's Surplus	-	-	-	491,304
Transfer from (to) Internally Restricted Reserve (net)	2,891,306	(1,258,717)	(2,539,569)	(2,362,694)
Total Revenue Before Surplus/Deficit	248,494,444	238,264,276	226,647,880	216,247,884
(Surplus) Deficit	-	-	-	-
<b>Total Revenue</b>	<b><u>\$ 248,494,444</u></b>	<b><u>\$ 238,264,276</u></b>	<b><u>\$ 226,647,880</u></b>	<b><u>\$ 216,247,884</u></b>

**Halton Catholic District School Board**  
**Expenditure Summary - Operating Fund**  
**2008/09 Budget Estimates**

Appendix A-2

	<b>2008/2009</b> <b>Budget</b> <b>Estimates</b> <small>(in PSAB Format)</small>	<b>2007/2008</b> <b>Revised</b> <b>Estimates</b> <small>(in PSAB Format)</small>	<b>2006/2007</b> <b>Actuals</b> <small>(in PSAB Format)</small>	<b>2005/2006</b> <b>Actuals</b> <small>(in PSAB Format)</small>
<b>Classroom Instruction</b>				
Classroom Teachers	129,257,200	124,069,505	116,325,119	109,140,138
Occasional Teachers	2,523,000	2,535,000	2,413,690	2,094,008
Teacher Assistants	14,907,500	14,899,500	13,455,770	12,183,423
Textbooks & Classroom Supplies	7,466,441	7,402,875	6,746,679	6,599,910
Computers	1,837,600	1,880,318	2,068,892	1,887,434
Professionals, Paraprofessionals & Technical	6,688,170	6,521,515	6,344,509	6,128,125
Library and Guidance	4,153,220	4,124,821	4,168,133	4,176,412
Staff Development	1,175,278	1,137,428	1,334,909	1,413,674
<b>Subtotal Classroom Instruction</b>	<b>168,008,409</b>	<b>162,570,962</b>	<b>152,857,701</b>	<b>143,623,124</b>
<b>Non Classroom - School Support Services</b>				
School Administration	15,074,900	14,669,146	14,164,060	13,490,674
Teacher Consultants	2,301,275	2,340,010	2,337,740	2,169,832
Continuing Education	4,764,705	4,727,633	4,583,154	3,896,519
<b>Subtotal School Support Services</b>	<b>22,140,880</b>	<b>21,736,789</b>	<b>21,084,954</b>	<b>19,557,025</b>
<b>Recoverable Expenses</b>	<b>328,000</b>	<b>593,665</b>	<b>928,220</b>	<b>755,744</b>
<b>Other Non Classroom</b>				
Board Administration	7,654,950	7,552,873	7,470,930	6,879,023
Transportation	5,444,253	5,211,129	6,147,057	5,852,655
<b>Subtotal Other Non Classroom</b>	<b>13,099,203</b>	<b>12,764,002</b>	<b>13,617,987</b>	<b>12,731,678</b>
<b>Pupil Accommodation</b>				
School Operations and Maintenance	21,798,284	21,679,930	21,055,137	19,934,834
School Renewal Projects	5,950,000	919,155	680,843	-
Portable Leases	1,165,000	1,165,000	1,388,379	1,522,407
Debt Charges	1,265,335	2,182,850	2,748,186	5,859,980
OSBFC Debenture Payments	14,739,333	14,651,923	12,286,473	12,263,092
<b>Subtotal Pupil Accommodations</b>	<b>44,917,952</b>	<b>40,598,858</b>	<b>38,159,018</b>	<b>39,580,313</b>
<b>Total Expenditures</b>	<b>\$ 248,494,444</b>	<b>\$ 238,264,276</b>	<b>\$ 226,647,880</b>	<b>\$ 216,247,884</b>

**Halton Catholic District School Board**  
**Instruction Expenditures**  
**2008/09 Budget Estimates**

Appendix A-3

	<b>2008/2009</b> <b>Budget</b> <b>Estimates</b> <small>(in PSAB Format)</small>	<b>2007/2008</b> <b>Revised</b> <b>Estimates</b> <small>(in PSAB Format)</small>	<b>2006/2007</b> <b>Actuals</b> <small>(in PSAB Format)</small>	<b>2005/2006</b> <b>Actuals</b> <small>(in PSAB Format)</small>
<b>CLASSROOM</b>				
<b>Regular Day School</b>				
Classroom Teachers - Salaries & Benefits	117,400,700	112,522,185	104,814,432	98,810,449
Classroom Teachers - ESL - Salaries & Benefits	1,560,000	1,406,590	1,609,398	1,400,607
Classroom Teachers - Travel	27,500	27,500	20,955	26,662
Occasional Teachers & Assistants - Salaries & Benefits	2,523,000	2,535,000	2,413,690	2,094,008
Textbooks and Classroom Material	6,562,911	6,425,281	5,558,466	5,476,832
Furniture and Equipment	218,500	370,930	491,899	550,146
Computer - Furniture & Equipment	537,000	395,000	897,653	469,881
Computer - Supplies & Services	1,285,600	1,430,318	1,133,902	1,277,420
Prof. & Paraprofessionals - Computer - Salaries & Benefits	1,741,810	1,719,305	1,467,135	1,476,654
Prof. & Paraprofessionals - Salaries & Benefits	1,082,030	923,410	909,356	862,031
Prof. & Paraprofessionals - Supplies & Equipment	935,750	1,010,885	1,096,577	1,146,936
Library and Guidance - Salaries & Benefits	3,775,160	3,637,820	3,714,942	3,649,351
Library and Guidance - Books & Supplies	377,060	486,501	453,080	526,252
Staff Development	1,125,278	1,107,428	1,294,463	1,375,983
<b>Subtotal Classroom</b>	<b>\$ 139,152,299</b>	<b>\$ 133,998,153</b>	<b>\$ 125,875,948</b>	<b>\$ 119,143,212</b>
<b>NON-CLASSROOM</b>				
<b>Regular Day School</b>				
Teacher Consultants - Salaries & Benefits	1,441,700	1,439,580	1,490,680	1,379,383
Teacher Consultants - Supplies & Services	155,865	227,505	258,544	223,946
<b>Subtotal Consultants</b>	<b>\$ 1,597,565</b>	<b>\$ 1,667,085</b>	<b>\$ 1,749,224</b>	<b>\$ 1,603,329</b>
<b>School Administration</b>				
School Administration - Salaries & Benefits	14,410,000	13,623,025	13,294,763	12,562,405
School Administration - Supplies & Services	664,900	1,031,171	869,297	925,769
<b>Subtotal School Administration</b>	<b>\$ 15,074,900</b>	<b>\$ 14,654,196</b>	<b>\$ 14,164,060</b>	<b>\$ 13,488,174</b>
<b>Total Regular Day School - Non Classroom</b>	<b>\$ 16,672,465</b>	<b>\$ 16,321,281</b>	<b>\$ 15,913,284</b>	<b>\$ 15,091,503</b>
Recoverable Expenses	\$ 328,000	\$ 593,665	\$ 870,910	\$ 702,327
<b>Total Instruction</b>	<b>\$ 156,152,764</b>	<b>\$ 150,913,099</b>	<b>\$ 142,660,142</b>	<b>\$ 134,937,042</b>

**Halton Catholic District School Board  
Special Education Expenditures  
2008/09 Budget Estimates**

Appendix A-4

	<b>2008/2009 Budget Estimates</b>	<b>2007/2008 Revised Estimates</b>	<b>2006/2007 Actuals</b>	<b>2005/2006 Actuals</b>
	(in PSAB Format)	(in PSAB Format)	(in PSAB Format)	(in PSAB Format)
<b>CLASSROOM</b>				
Classroom Teachers - Salaries & Benefits	10,193,000	10,062,730	9,805,237	8,833,338
Classroom Teachers - Travel	76,000	50,500	75,097	69,082
Teacher Assistants - Salaries & Benefits	14,907,500	14,899,500	13,455,770	12,183,423
Textbooks and Classroom Material	634,030	534,664	437,984	403,157
Furniture & Equipment	51,000	72,000	258,330	169,775
Computer Equipment	15,000	55,000	37,337	140,133
Prof. & Paraprofessionals - Salaries & Benefits	2,846,180	2,680,915	2,634,117	2,477,901
Prof. & Paraprofessionals - Supplies & Equipment	82,400	187,000	237,324	164,603
Library and Guidance	1,000	500	111	809
Workshops	50,000	30,000	40,446	37,691
<b>Subtotal Classroom</b>	<b>\$ 28,856,110</b>	<b>\$ 28,572,809</b>	<b>\$ 26,981,753</b>	<b>\$ 24,479,912</b>
<b>NON CLASSROOM</b>				
Consultants - Salaries & Benefits	645,110	631,425	541,126	530,861
Consultants - Supplies & Services	58,600	41,500	47,390	35,642
<b>Subtotal Consultants</b>	<b>\$ 703,710</b>	<b>\$ 672,925</b>	<b>\$ 588,516</b>	<b>\$ 566,503</b>
<b>Special Education - School Administration</b>				
Sp.Ed. - School Administration - Salaries & Benefits	-	14,950	-	2,500
<b>Subtotal School Administration</b>	<b>\$ -</b>	<b>\$ 14,950</b>	<b>\$ -</b>	<b>\$ 2,500</b>
Recoverable Expenses	-	-	57,310	53,417
<b>Total Special Education Expenditures</b>	<b>\$ 29,559,820</b>	<b>\$ 29,260,684</b>	<b>\$ 27,627,579</b>	<b>\$ 25,102,332</b>
<b>Total Special Education Expenditure</b>	<b>29,559,820</b>	<b>29,260,684</b>	<b>27,627,579</b>	<b>25,102,332</b>
<b>Special Education Funding Allocation</b>	<b>26,239,572</b>	<b>25,822,992</b>	<b>24,390,671</b>	<b>22,742,576</b>
<b>Shortfall for Special Education Envelope *</b>	<b>\$ 3,320,248</b>	<b>\$ 3,437,692</b>	<b>\$ 3,236,908</b>	<b>\$ 2,359,756</b>

\* - This shortfall does not include other revenues that are specifically allocated to Special Education. In the past, this has been approximately \$350,000. However, some of this additional revenue received during the year has additional expenses related to it.

**Halton Catholic District School Board  
Board Administration Expenditures  
2008/09 Budget Estimates**

Appendix A-5

	<b>2008/2009 Budget Estimates</b>	<b>2007/2008 Revised Estimates</b>	<b>2006/2007 Actuals</b>	<b>2005/2006 Actuals</b>
	(in PSAB Format)	(in PSAB Format)	(in PSAB Format)	(in PSAB Format)
<b>Governance /Trustees</b>	<b>\$ 156,500</b>	<b>\$ 168,100</b>	<b>\$ 163,432</b>	<b>\$ 116,224</b>
<b>Directors and Supervisory Officers</b>				
Salaries & Benefits	1,815,000	1,781,950	1,562,066	1,623,782
Supplies & Services	111,900	83,400	76,704	79,771
Furniture & Equipment	26,500	19,500	1,866	3,072
Other Expenditures	42,255	36,555	22,266	22,694
<b>Subtotal Directors and Supervisory Officers</b>	<b>\$ 1,995,655</b>	<b>\$ 1,921,405</b>	<b>\$ 1,662,902</b>	<b>\$ 1,729,319</b>
<b>Business and General Administration</b>				
Salaries & Benefits	2,532,840	2,362,855	2,265,796	2,238,061
Supplies & Services	168,365	254,700	141,469	80,320
Furniture & Equipment	21,545	31,045	19,006	14,431
Fees & Contractual Services	238,400	338,828	430,482	699,052
Other Expenditures	176,640	173,690	147,336	139,996
<b>Subtotal Business and General Administration</b>	<b>\$ 3,137,790</b>	<b>\$ 3,161,118</b>	<b>\$ 3,004,089</b>	<b>\$ 3,171,860</b>
<b>Human Resources</b>				
Salaries & Benefits	978,915	930,195	900,020	890,198
Supplies & Services	111,850	144,100	90,681	89,469
Furniture & Equipment	11,500	12,180	21,161	4,813
Fees & Contractual Services	323,700	236,700	257,077	306,214
Other Expenditures	11,500	9,060	5,428	5,752
<b>Subtotal Human Resources</b>	<b>\$ 1,437,465</b>	<b>\$ 1,332,235</b>	<b>\$ 1,274,367</b>	<b>\$ 1,296,446</b>
<b>Information Technology</b>				
Salaries & Benefits	278,400	271,875	268,711	253,487
Supplies & Services	36,500	44,700	34,600	42,806
Furniture & Equipment	20,000	40,000	49,641	26,653
Other Expenditures	5,700	6,000	5,851	4,289
<b>Subtotal Information Technology</b>	<b>\$ 340,600</b>	<b>\$ 362,575</b>	<b>\$ 358,803</b>	<b>\$ 327,235</b>
<b>Bank Financing Charges</b>				
Operating Interest & Bank Charges	75,000	122,000	72,600	12,982
<b>Subtotal Bank Financing Charges</b>	<b>\$ 75,000</b>	<b>\$ 122,000</b>	<b>\$ 72,600</b>	<b>\$ 12,982</b>
<b>Operations &amp; Maintenance</b>				
Utilities	82,000	79,000	74,143	82,239
Building Repairs & Maintenance	88,500	70,000	185,775	48,349
Landscape & Snow Removal	16,000	12,000	13,939	15,132
Fire/Security/Monitoring	3,000	3,000	3,418	1,825
Waste Disposal	7,000	7,000	6,840	5,479
C.E.C Port-A-Pac	-	-	422,874	-
C.E.C Port-A-Pac - Lease costs	265,440	265,440	88,419	-
Contractual Services	50,000	49,000	139,329	71,933
<b>Subtotal Operations &amp; Maintenance</b>	<b>\$ 511,940</b>	<b>\$ 485,440</b>	<b>\$ 934,737</b>	<b>\$ 224,957</b>
<b>Total Board Administration</b>	<b>\$ 7,654,950</b>	<b>\$ 7,552,873</b>	<b>\$ 7,470,930</b>	<b>\$ 6,879,023</b>

**Halton Catholic District School Board**  
**Pupil Accommodations Expenditures**  
**2008/09 Budget Estimates**

Appendix A-6

	<b>2008/2009 Budget Estimates</b> <small>(in PSAB Format)</small>	<b>2007/2008 Revised Estimates</b> <small>(in PSAB Format)</small>	<b>2006/2007 Actuals</b> <small>(in PSAB Format)</small>	<b>2005/2006 Actuals</b> <small>(in PSAB Format)</small>
<b>School Operations</b>				
Salaries & Benefits	8,847,400	8,674,965	8,431,070	7,875,073
Professional Development	10,000	10,000	7,518	10,458
Community Use of Schools	361,729	234,587	6,315	144,734
Utilities - Hydro	2,878,000	2,853,670	2,691,762	2,576,353
Utilities - Natural Gas	1,300,000	1,225,000	957,307	1,106,117
Utilities - Water & Sewer	480,000	450,000	453,684	418,883
Maintenance - Supplies and Materials	823,000	826,000	877,962	737,609
Travel & Mileage	65,100	65,200	47,812	64,920
Custodial Equipment Repairs	60,000	61,000	137,036	89,052
Creative Playground Equipment	10,000	10,000	121,733	16,980
Telephone	17,000	17,000	12,965	15,470
Plant Office	14,600	8,800	20,064	9,892
School Maintenance Services	4,365,500	4,498,725	4,806,982	4,643,604
Furniture & Equipment	173,000	224,113	413,620	169,291
Professional Fees	380,000	400,000	230,399	372,751
Contractual Services - Security, Fire, etc.	784,500	790,000	730,645	608,734
Insurance	442,000	516,560	447,264	121,766
Portables Set-ups/Moving Expenses	534,000	525,000	430,218	786,837
Continuing Education/ALC Operating Costs	252,455	289,310	230,781	166,310
<b>Subtotal School Operations</b>	<b>\$ 21,798,284</b>	<b>\$ 21,679,930</b>	<b>\$ 21,055,137</b>	<b>\$ 19,934,834</b>
<b>School Renewal Projects</b>	<b>\$ 5,950,000</b>	<b>\$ 919,155</b>	<b>\$ 680,843</b>	<b>\$ -</b>
<b>New Pupil Places</b>				
Portable Leases	1,165,000	1,165,000	1,256,671	1,052,715
Continuing Education/ALC Leases	-	-	131,708	469,692
<b>Subtotal New Pupil Places</b>	<b>\$ 1,165,000</b>	<b>\$ 1,165,000</b>	<b>\$ 1,388,379</b>	<b>\$ 1,522,407</b>
<b>Debt Charges</b>				
Debt Charges	1,217,960	2,135,475	2,700,811	5,812,605
Debt Charges-Permanent Financing of NPF	47,375	47,375	47,375	47,375
<b>Subtotal Debt Charges</b>	<b>\$ 1,265,335</b>	<b>\$ 2,182,850</b>	<b>\$ 2,748,186</b>	<b>\$ 5,859,980</b>
<b>Other Debenture Payments</b>				
Debenture Interest and Principal Costs - LEIP	881,502	881,501	881,502	881,502
Debenture Interest and Principal Costs - GPL	81,957	46,763	23,381	-
Debenture Interest and Principal Costs - Best Start	52,215	-	-	-
OSBFC Debenture Interest and Principal Costs	13,723,659	13,723,659	11,381,590	11,381,590
<b>Subtotal Other Debenture Payments</b>	<b>\$ 14,739,333</b>	<b>\$ 14,651,923</b>	<b>\$ 12,286,473</b>	<b>\$ 12,263,092</b>
<b>Total Pupil Accommodations</b>	<b>\$ 44,917,952</b>	<b>\$ 40,598,858</b>	<b>\$ 38,159,018</b>	<b>\$ 39,580,313</b>

**Halton Catholic District School Board**  
**Continuing Education/Adult Learning Centre Expenditures**  
**2008/09 Budget Estimates**

Appendix A-7

	<b>2008/2009 Budget Estimates</b> <small>(in PSAB Format)</small>	<b>2007/2008 Revised Estimates</b> <small>(in PSAB Format)</small>	<b>2006/2007 Actuals</b> <small>(in PSAB Format)</small>	<b>2005/2006 Actuals</b> <small>(in PSAB Format)</small>
<b>Continuing Education</b>				
Salaries & Benefits	3,760,680	3,641,850	3,731,995	3,293,457
Supplies & Services	320,680	341,137	288,151	224,171
Furniture & Equipment	13,000	39,810	109,291	28,424
Fees & Contractual Services	48,100	77,896	40,157	55,395
Transportation - LINC, Summer School	69,390	65,995	61,769	16,769
Debt Charges - ALC Leasehold Improvement	-	-	-	278,303
ALC Lease	552,855	560,945	351,791	-
<b>Total Continuing Education</b>	<b>\$ 4,764,705</b>	<b>\$ 4,727,633</b>	<b>\$ 4,583,154</b>	<b>\$ 3,896,519</b>

**Halton Catholic District School Board  
Transportation Expenditures  
2008/09 Budget Estimates**

Appendix A-8

	<b>2008/2009 Budget Estimates</b> <small>(in PSAB Format)</small>	<b>2007/2008 Revised Estimates</b> <small>(in PSAB Format)</small>	<b>2006/2007 Actuals</b> <small>(in PSAB Format)</small>	<b>2005/2006 Actuals</b> <small>(in PSAB Format)</small>
<b>Transportation - General</b>				
Salaries & Benefits	186,780	179,640	158,936	116,652
Supplies & Services	19,332	20,250	5,917	13,629
Furniture & Equipment	2,995	6,575	-	-
Fees & Contractual Services	128,946	105,900	145,608	215,573
<b>Subtotal Transportation - General</b>	<b>338,053</b>	<b>312,365</b>	<b>310,461</b>	<b>345,854</b>
<b>Transportation - Home to School</b>				
	5,106,200	4,898,764	4,876,281	4,525,681
<b>Recoverable French Board Transportation</b>				
	-	-	960,315	981,120
<b>Total Transportation</b>	<b>\$ 5,444,253</b>	<b>\$ 5,211,129</b>	<b>\$ 6,147,057</b>	<b>\$ 5,852,655</b>

**Halton Catholic District School Board  
Summary of Funding Allocation  
2008-2009 Budget Estimates**

**Appendix B**

	2008/09 Estimates	2008/09 Ministry Projection	2007/08 Revised Estimates	2006/07 Actual	2005/06 Actuals
<b>Enrolment Forecast - Elementary</b>	17,666.00	17,666.00	17,617.75	17,614.20	17,704.00
<b>- Secondary</b>	9,342.50	9,342.50	9,287.50	9,109.42	8,794.81
	27,008.50	27,008.50	26,905.25	26,723.62	26,498.81
<b>Pupil Foundation Grant - Elementary</b>	70,148,683	70,148,683	68,638,754	65,947,565	68,443,664
<b>Local Priorities \$200 per pupil</b>			-		3,540,800
<b>Pupil Foundation Grant - Secondary</b>	47,738,400	47,738,400	46,985,463	44,408,423	43,279,260
<b>Local Priorities \$200 per pupil</b>			-		1,758,962
<b>Total Pupil Foundation Allocation</b>	117,887,083	117,887,083	115,624,217	110,355,988	117,022,686
<b>School Foundation Grant - Elementary</b>	10,018,502		9,740,561	8,760,239	-
<b>School Foundation Grant - Secondary</b>	5,436,825		5,083,036	4,538,790	-
<b>Total School Foundation Allocation</b>	15,455,327	15,268,234	14,823,597	13,299,029	-
<b>Primary Class Size (PCS) Allocation</b>	5,627,142	5,627,142	5,516,812	3,752,843	2,438,820
<b>SEPPA - JK to Grade 3</b>	4,777,274		4,707,586	4,403,053	4,361,184
<b>SEPPA - Grade 4 to 8</b>	5,550,810		5,449,215	4,956,949	4,833,729
<b>SEPPA - Secondary</b>	3,222,041		3,157,750	2,760,154	2,603,264
<b>Special Education Equipment Amount</b>	250,000		250,000	255,004	187,322
<b>Special Incidence Portion</b>	405,000		270,000	108,000	
<b>High Needs Amount</b>	12,034,447		11,988,441	11,907,511	10,757,077
<b>Total Special Education Allocation</b>	26,239,572	26,104,572	25,822,992	24,390,671	22,742,576
<b>French as a second language</b>	2,990,220		2,991,291	2,919,436	2,862,063
<b>English as a second language</b>	1,942,567		1,834,986	1,609,476	1,325,860
<b>Total Language Allocation</b>	4,932,787	5,049,692	4,826,277	4,528,912	4,187,923
<b>First Nations, Metis and Inuit Education Supplement</b>	31,526	31,526	31,188	-	-
<b>Distant Schools Grant</b>	-	-	-	-	44,051
<b>Learning Opportunities Allocation</b>	1,245,052	1,245,100	1,233,408	1,189,122	2,188,415
<b>Program Enhancement</b>	463,200	453,550	352,500	-	-
<b>Continuing Education and Other Programs Allocation</b>	1,367,891	1,375,376	1,360,455	1,337,146	1,834,965
<b>Teacher Qualification and Experience Allocation</b>	12,070,610	11,182,219	9,244,290	7,266,445	5,473,599
<b>Transportation Allocation</b>	5,655,434	5,604,104	5,397,395	5,267,434	5,125,902
<b>Administration and Governance Allocation</b>	6,942,805	6,949,828	6,767,907	6,594,064	6,387,846
<b>Safe Schools Supplement</b>	403,103	403,302			
<b>Community Use of Schools Grant</b>	401,729	400,929			
<b>New Teacher Induction Program (NTIP)</b>	70,000	-			
<b>Total School Operations Allocations</b>	21,482,946	21,428,624	21,297,445	20,285,610	19,630,975
<b>TOTAL: OPERATING</b>	220,276,207	219,011,281	212,298,483	198,267,264	187,077,758
<b>School Renewal Allocation</b>	3,005,904	3,161,749	2,989,606	2,946,509	2,947,269
<b>New Pupil Places Allocation</b>	14,063,730	14,063,730	13,921,184	13,420,705	12,310,468
<b>Good Places to Learn</b>	171,538	171,538	162,870	45,335	-
<b>Pupil Accommodation Allocation - PCS Reduction</b>	166,578	166,578	166,578	166,578	121,497
<b>Growth School Funding</b>	1,025,688	1,103,354	-	-	-
<b>Debt Charges Allocation</b>	1,217,960	1,265,335	2,135,475	2,700,811	5,812,605
<b>Best Start Funding</b>	54,556	54,566	54,556	54,556	
<b>Permanent Financing of NPF</b>	47,375	47,375	47,375	47,375	47,375
	19,753,329	20,034,225	19,477,644	19,381,869	21,239,214
<b>TOTAL FUNDING ALLOCATION</b>	240,029,536	239,045,506	231,776,127	217,649,133	208,316,972

**Halton Catholic District School Board  
Day School Average Daily Enrolment (ADE)  
2008-2009 Budget Estimates**

	Projected FTE Oct 31/08	Projected FTE Mar 31/09	2008-09 Projected ADE	% Change	Actual FTE Oct 31/07	Projected FTE Mar 31/08	2007-08 Projected ADE	% Change	2006-07 Actual ADE	% Change	2005-06 Actual ADE	% Change	2004-05 Actual ADE	% Change
JK	751.00	756.00	753.50	-3.0%	776.0	778.0	<b>777.00</b>	4.5%	743.75	-6.7%	797.0	19.4%	667.8	-7.5%
SK	857.50	860.50	859.00	6.7%	803.5	806.0	<b>804.75</b>	-6.5%	860.75	15.1%	748.0	-9.6%	827.3	-1.1%
Gr. 1 to 3	5,407.00	5,448.00	5,427.50	-0.5%	5,447.0	5,463.0	<b>5,455.00</b>	-0.1%	5,463.00	-2.9%	5,628.0	-2.2%	5,753.5	2.1%
Gr. 4 to Gr. 8	10,615.00	10,637.00	10,626.00	0.4%	10,565.0	10,597.0	<b>10,581.00</b>	0.3%	10,546.70	0.1%	10,531.0	2.3%	10,290.0	3.0%
Elementary Day School Enrolment	17,630.50	17,701.50	17,666.00	0.3%	17,591.5	17,644.0	<b>17,617.75</b>	0.0%	17,614.20	-0.5%	17,704.0	0.9%	17,538.5	2.0%
Secondary Day School Enrolment	9,558.00	9,127.00	9,342.50	0.6%	9,452.5	9,121.7	<b>9,287.50</b>	2.0%	9,109.42	3.6%	8,794.8	6.9%	8,229.6	7.7%
Total Day School ADE	27,188.50	26,828.50	27,008.50	0.4%	27,044.0	26,765.7	<b>26,905.25</b>	0.7%	26,723.62	0.8%	26,498.8	2.8%	25,768.1	3.8%

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

**Halton Catholic District School Board**  
**Summary of Expenditures by Expenditure Type**  
**2008/2009 Budget Estimates**

	<b>2008-09 Preliminary Budget</b>	<b>% of total budget</b>	<b>\$ increase (from 07/08 to 08/09)</b>	<b>% increase (from 07/08 to 08/09)</b>	<b>2007-08 Revised Estimates</b>	<b>% of total budget</b>	<b>2006-07 Actuals</b>	<b>% of total budget</b>	<b>2005-06 Actuals</b>	<b>% of total budget</b>
<i>Operating</i>										
Salary & Wages	168,126,000	74.6%	5,624,290	3.5%	162,501,710 <i>12.87%</i>	74.1%	152,430,873	72.7%	143,977,589	73.2%
Employee Benefits	23,485,705	10.4%	972,775	4.3%	22,512,930 <i>10.81%</i>	10.3%	22,886,132	10.9%	20,316,094	10.3%
<b>Total Salaries and Benefits</b>	<b>191,611,705</b>	<b>85.0%</b>	<b>6,597,065</b>	<b>3.6%</b>	<b>185,014,640</b>	<b>84.3%</b>	<b>175,317,005</b>	<b>83.7%</b>	<b>164,293,683</b>	<b>83.6%</b>
Professional Development	1,155,970	0.5%	156,870	15.7%	999,100	0.5%	675,655	0.3%	593,443	0.3%
Supplies & Services (Appendix D-1)	19,570,315	8.7%	(572,050)	-2.8%	20,142,365	9.2%	18,464,904	8.8%	17,869,147	9.1%
Replacement Furniture & Equipment	34,745	0.0%	(31,215)	-47.3%	65,960	0.0%	5,071	0.0%	14,531	0.0%
Capital Expenditure	1,232,995	0.5%	(172,648)	-12.3%	1,405,643	0.6%	2,633,325	1.3%	1,905,894	1.0%
Operating Interest	75,000	0.0%	(47,000)	-38.5%	122,000	0.1%	62,600	0.0%	12,982	0.0%
Debt Charges - ALC leasehold improvements	-	0.0%	-	0.0%	-	0.0%	-	0.0%	278,303	0.1%
Rentals & Leases	963,852	0.4%	19,162	2.0%	944,690	0.4%	1,145,248	0.5%	849,495	0.4%
Fees & Contractuals (Appendix D-2)	9,562,670	4.2%	60,063	0.6%	9,502,607	4.3%	9,005,085	4.3%	9,119,723	4.6%
Other	580,669	0.3%	28,931	5.2%	551,738	0.3%	1,856,638	0.9%	1,652,185	0.8%
ALC Lease	561,855	0.2%	(9,750)	100.0%	571,605	0.3%	355,556	0.2%	-	0.0%
Transfers to Other Boards	25,000	0.0%	-	0.0%	25,000	0.0%	22,912	0.0%	13,019	0.0%
<b>Total Other Operating</b>	<b>33,763,071</b>	<b>15.0%</b>	<b>(567,637)</b>	<b>-1.7%</b>	<b>34,330,708</b>	<b>15.7%</b>	<b>34,226,994</b>	<b>16.3%</b>	<b>32,308,722</b>	<b>16.4%</b>
<b>Total Operating</b>	<b>225,374,776</b>	<b>100.0%</b>	<b>6,029,428</b>	<b>2.8%</b>	<b>219,345,348</b>	<b>100.0%</b>	<b>209,543,999</b>	<b>100.0%</b>	<b>196,602,405</b>	<b>100.0%</b>
<i>Capital</i>										
School Renewal Projects	5,950,000	25.7%	5,030,845	547.3%	919,155	4.9%	680,843	5.6%	-	0.0%
Debt Charges & Interest	1,265,335	5.5%	(917,515)	-42.0%	2,182,850	11.5%	2,748,186	16.1%	5,859,980	29.8%
Portable Leases	1,165,000	5.0%	-	0.0%	1,165,000	6.2%	1,388,379	8.1%	1,522,407	7.7%
OSBFC Debenture Payments	14,605,161	63.2%	1	0.0%	14,605,160	77.2%	12,263,092	71.7%	12,263,092	62.4%
GPL Debenture Payments	81,957	0.4%	35,194	75.3%	46,763	0.2%	23,381	-	-	0.0%
Best Start Debenture Payments	52,215	0.2%	52,215	100.0%	-	0.0%	-	0.0%	-	0.0%
<b>Total Capital</b>	<b>23,119,668</b>	<b>100.0%</b>	<b>4,200,740</b>	<b>22.2%</b>	<b>18,918,928</b>	<b>100.0%</b>	<b>17,103,881</b>	<b>100.0%</b>	<b>19,645,479</b>	<b>100.0%</b>
<b>Total Expenditures</b>	<b>\$ 248,494,444</b>	<b>100.0%</b>	<b>10,230,168</b>	<b>4.3%</b>	<b>\$ 238,264,276</b>	<b>100.0%</b>	<b>\$ 226,647,880</b>	<b>100.0%</b>	<b>\$ 216,247,884</b>	<b>100.0%</b>

Appendix D

**Halton Catholic District School Board  
Summary of Changes - Revenues and Expenditures  
2008/2009 Budget Estimates**

	2008/09 - Draft #2 (June 3)			Adjustments		2008/09 - Draft #3 (June 17)		
	Revised Operating Revenue	Revised Capital Revenue	Summary	Operating - Changes from June 3th-Draft #2	Capital - Changes from June 3th- Draft #2	Revised Operating Revenue	Revised Capital Revenue	Summary
<b>Revenue</b>								
GSN	220,276,207	19,753,329	240,029,536	-	-	220,276,207	19,753,329	240,029,536
Other Operating	4,905,029		4,905,029	50,000	-	4,955,029		4,955,029
Transfer to LEIP Reserve	(700,000)	-	(700,000)	-	-	(700,000)	-	(700,000)
Transfer from LEIP Reserve	-	881,502	881,502	-	-	-	881,502	881,502
Transfer (to) from Classroom Reserves	618,573	-	618,573	-	-	618,573	-	618,573
Transfer (to) from Working Funds Reserves	265,440	-	265,440	(40,473)	-	224,967	-	224,967
Transfers from Pupil Accommodation Allocation Reserve	-	13,857,831	13,857,831	-	-	-	13,857,831	13,857,831
Transfers to Pupil Accommodation Allocation Reserve	-	(11,372,994)	(11,372,994)	-	-	-	(11,372,994)	(11,372,994)
<b>Total Revenue</b>	<b>225,365,249</b>	<b>23,119,668</b>	<b>248,484,917</b>	<b>9,527</b>	<b>-</b>	<b>225,374,776</b>	<b>23,119,668</b>	<b>248,494,444</b>
<b>Expenditures</b>								
Operating Expenses	225,697,081	-	225,697,081	(322,305)	-	225,374,776	-	225,374,776
School Renewal Projects	-	5,950,000	5,950,000	-	-	-	5,950,000	5,950,000
OSBFC Debenture Payments	-	13,775,874	13,775,874	-	-	-	13,775,874	13,775,874
LEIP Debenture Payments	-	881,502	881,502	-	-	-	881,502	881,502
GPL Debenture Payments	-	81,957	81,957	-	-	-	81,957	81,957
Debt Charges	-	1,265,335	1,265,335	-	-	-	1,265,335	1,265,335
ALC and portable leases	-	1,165,000	1,165,000	-	-	-	1,165,000	1,165,000
<b>Total Expenses</b>	<b>225,697,081</b>	<b>23,119,668</b>	<b>248,816,749</b>	<b>(322,305)</b>	<b>-</b>	<b>225,374,776</b>	<b>23,119,668</b>	<b>248,494,444</b>
<b>Surplus (Deficit)</b>	<b>(331,832)</b>	<b>-</b>	<b>(331,832)</b>	<b>331,832</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>