

2008-2009 REVISED BUDGET ESTIMATES

PURPOSE:

To provide the Board with the 2008-2009 Revised Estimates for approval.

BACKGROUND:

Action Report Item 8.1 – June 17, 2008 Board Meeting – Final Draft - 2008-2009 Budget Estimates

COMMENTS:

1. GENERAL

The Board approved a balanced budget for the 2008-2009 fiscal year on June 17, 2008. The Revised Estimates were due to the Ministry on December 12, 2008 with no cash flow penalties to be assessed until December 31, 2008. Due to the fact that there is a significant increase in funding to support the Provincial Discussion Table (PDT) Agreements, Board staff has not submitted the Revised Estimates to the Ministry in order for them to be reviewed by the Board of Trustees. As the attached Revised Estimates schedule (Appendix F) indicates, it is expected that the Revised Estimates will be submitted to the Ministry on December 17, 2008.

The total expenditures for the Revised Estimates equal \$251.0 million which is comprised of \$233.8 million for operating expenditures and \$17.2 million for capital expenditures. These equal the revenue projections to produce a balanced revised budget for 2008-2009. This represents a 1% overall increase (3.7% increase in operating and 2.7% decrease in capital) from the 2008-2009 Original Budget. See Appendix E for a summary of changes from the 2007-2008 Original Budget.

2. OPERATING REVENUE PROJECTIONS (APPENDICES A-1, A-9 & B)

The Education Finance Information System (EFIS) forms have been used to calculate the provincial allocation. The provincial allocation has increased approximately \$6.1 million from the Original Budget. This is mainly due to increased funding related to the labour framework (3% salary increase for all employees plus enhancements).

Other Provincial Grants have increased by approximately \$1.7 million due to grants received subsequent to preparing the Original Budget. These other provincial grants result in corresponding increases in expenditures. See Appendix A-9 for a list of Other Provincial Grants.

Other revenue has increased by approximately \$500,000 due to various adjustments made to better reflect the actual revenue expected in 2008-2009.

As with the 2008-2009 Original Budget, the Board needed to use a portion of the Classroom Reserve to balance the 2008-2009 fiscal year. It is estimated that \$341,199 will be transferred from the Classroom Reserve as compared to \$618,573 in the Original Budget.

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 31st and March 31st. 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.

The Revised Estimates projected enrolment has been updated to reflect actual enrolment on October 31, 2008. As a result, the revised projected ADE of 17,670.0 elementary students is 0.02% higher than the elementary enrolment used in the Original Budget (17,666.0). An ADE of 9,392.5 has been estimated for secondary students, which is a 0.5% increase from the 9,342.5 used in the Original Budget. This results in an overall increase of 0.2% over the Original Budget and a 0.4% increase over the 2007-2008 Actual ADE.

4. OPERATING EXPENDITURE PROJECTIONS (APPENDICES A-2 TO A-8 & D, D-1, D-2)

The operating expenditure projections have increased approximately \$8.4 million from the 2008-2009 Original Budget. The increase is mainly a result of increases in other provincial grants (the corresponding expenditures) and increased salary costs to reflect the new collective agreements for all employees (3% increase in salary for the year) and the increase in secondary teachers due to increased enrolment.

Operating expenditures include a salary component (approximately 84.5%) and a non-salary component (approximately 15.5%). The operating expenditure projections total \$233.8 million, comprised of \$174.5 for classroom expenditures, \$37.4 for non-classroom, and \$21.9 million for school operations and maintenance.

The salary component was estimated using the staff complement at October 31, 2008. No new positions have been added.

For the non-salary component, the transportation budget was increased \$400,000 in order to better reflect the expected expenditures and all other expenses remained unchanged from the 2008-2009 Original Budget other than those expenditures for which there is a corresponding increase in funding.

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

Capital expenditures are estimated at \$17.2 million, down \$6.0 million from the 2008-2009 Original Budget. This is due to the fact that the Original Budget included \$6.0 million of school renewal expenditures which were approved by the Board, of which \$3.4 were actually incurred in 2007-2008 and the remainder will be paid using Good Places to Learn funding 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. The 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. As noted on Appendix A-4, special education is overspent by approximately \$3.7 million and therefore, no reserve is necessary.

- 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. Currently, the 2008-2009 Revised Estimates have a total administration and governance allocation of \$7,091,987 (Appendix B) and expenditures of \$7,927,389 (Appendix A-2), which when netted with other income of \$921,929, 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.

- 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. MONTHLY BUDGET REPORTS (APPENDICES A-1 & A-2)

The Schedules "Revenue – Operating Fund" (Appendix A-1) and "Expenditures – Operating Fund" (Appendix A-2) have a column showing the 2008-2009 received/spent to November 30, 2008. The amounts to November 30, 2008 are compared to the Revised Estimates to show the percentage received/spent. At November 30, 2008, 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 the revenues and expenditures. Therefore, the 2008-2009 fiscal year-to-date figures appear reasonable. As in prior years, Board staff will continue to produce this report on a monthly basis starting in January 2009 and show comparative year-to-date percentage received/spent in 2007-2008, as a guide.

SUMMARY:

The Revised Estimates reflect the projected funding and proposed expenditure needs for 2008-2009 based on the best information currently available. The 2008-2009 Revised Estimates reflect a balanced budget, after using approximately \$340,000 of the Classroom Reserve. The Board will have approximately \$865,000 remaining in the Classroom Reserve to help balance the 2009-2010 fiscal year.

It is expected that there will be ongoing budget challenges in the 2009-2010 fiscal year. Financial services staff will continue to monitor expenditures closely and advise senior staff as to whether an expenditure freeze will be necessary during the year.

RECOMMENDATION:

RESOLUTION *Moved by:*
Seconded by:

RESOLVED, that the Board approve the 2008-2009 Revised Budget Estimates in the amount of \$250,958,594.

REPORT PREPARED BY: S. ZUCKER
SENIOR ADMINISTRATOR, FINANCIAL SERVICES

F. GIBSON
MANAGER, BUDGET AND ACCOUNTING SERVICES

REPORT REVIEWED AND SUBMITTED BY: P. MCMAHON
SUPERINTENDENT OF BUSINESS SERVICES AND TREASURER OF THE BOARD

REPORT APPROVED BY: M. PAUTLER
DIRECTOR OF EDUCATION AND SECRETARY OF THE BOARD

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

Appendix A-1

	2008/2009 Revised Budget Estimates <small>(in PSAB Format)</small>	2008/2009 Revenues and Receipts Nov.30/08 <small>(in PSAB Format)</small>	2008/2009 Remaining Balance <small>(in PSAB Format)</small>	Pct Received	2008/2009 Original Budget Estimates <small>(in PSAB Format)</small>	2007/2008 Actuals <small>(in PSAB Format)</small>	2006/2007 Actuals <small>(in PSAB Format)</small>
OPERATING REVENUE							
Province of Ontario							
Legislative Grants	166,561,375	48,590,327	117,971,048	29.2%	157,980,704	155,667,717	141,416,113
Municipal Taxes	79,552,874	10,065,815	69,487,059	12.7%	82,048,832	77,355,044	76,233,021
	<u>246,114,249</u>	<u>58,656,142</u>	<u>187,458,107</u>	<u>23.8%</u>	<u>240,029,536</u>	<u>233,022,761</u>	<u>217,649,134</u>
Transfer from (to) Deferred Revenue (Externally Restricted Reserves)							
Classroom Reserve	341,471	-	341,471	-	618,573	197,604	1,545,390
Special Education Reserve	-	-	-	-	-	-	34,852
	<u>341,471</u>	<u>-</u>	<u>341,471</u>	<u>-</u>	<u>618,573</u>	<u>197,604</u>	<u>1,580,242</u>
Other Provincial Grants							
Prior Year Grant Adjustment - Operating	-	-	-	-	-	(3,948)	-
Other Provincial Grants	3,114,962	1,654,982	1,459,980	53.1%	1,392,429	3,114,884	3,200,378
	<u>3,114,962</u>	<u>1,654,982</u>	<u>1,459,980</u>	<u>53.1%</u>	<u>1,392,429</u>	<u>3,110,936</u>	<u>3,200,378</u>
Other Revenue							
Government of Canada	1,707,819	264,117	1,443,702	15.5%	1,327,495	1,397,544	1,284,389
Tuition Fees	566,000	298,294	267,706	52.7%	622,000	774,887	760,390
Use of Schools/Rentals	200,000	200,296	(296)	100.1%	200,000	190,657	178,540
Cafeteria and Vending Revenue	473,723	513,821	(40,098)	108.5%	300,000	359,047	537,616
Interest Revenue	200,000	40,614	159,386	20.3%	400,000	495,108	625,643
Donation Revenue	183,770	261,648	(77,878)	142.4%	150,000	239,567	234,739
Miscellaneous Recoveries	21,500	(2,768)	24,268	-	-	124,796	80,235
Recoveries - Secondments	336,000	27,297	308,703	8.1%	328,000	559,023	928,220
Miscellaneous Revenue	410,855	453,195	(42,340)	110.3%	235,105	1,311,864	1,167,608
	<u>4,099,667</u>	<u>2,056,514</u>	<u>2,043,153</u>	<u>50.2%</u>	<u>3,562,600</u>	<u>5,452,493</u>	<u>5,797,380</u>
Total Operating Revenue	<u>253,670,349</u>	<u>62,367,638</u>	<u>191,302,711</u>	<u>24.6%</u>	<u>245,603,138</u>	<u>241,783,794</u>	<u>228,227,134</u>
Transfer from (to) Internally Restricted Reserve (net)	(2,711,755)	(3,390,096)	678,341	125.0%	2,891,306	(105,376)	(2,539,569)
Total Revenue	<u>\$ 250,958,594</u>	<u>\$ 58,977,542</u>	<u>\$ 191,981,052</u>	<u>23.5%</u>	<u>\$ 248,494,444</u>	<u>\$ 241,678,418</u>	<u>\$ 225,687,565</u>

**Halton Catholic District School Board
Expenditures - Operating Fund
2008/09 Revised Estimates**

Appendix A-2

	2008/2009 Revised Budget Estimates <small>(in PSAB Format)</small>	2008/2009 Expenses and Commitments Nov.30/08 <small>(in PSAB Format)</small>	2008/2009 Remaining Balance <small>(in PSAB Format)</small>	Pct Spent	2008/2009 Original Budget Estimates <small>(in PSAB Format)</small>	2007/2008 Actuals <small>(in PSAB Format)</small>	2006/2007 Actuals <small>(in PSAB Format)</small>
Classroom Instruction							
Classroom Teachers	132,500,000	37,846,103	94,653,897	28.6%	129,257,700	123,616,283	116,325,119
Supply Teachers	2,621,000	598,944	2,022,056	22.9%	2,523,000	2,500,896	2,413,690
Teacher Assistants	15,202,000	4,697,023	10,504,977	30.9%	14,907,500	14,969,094	13,455,770
Textbooks & Classroom Supplies	8,311,122	2,009,861	6,301,261	24.2%	7,466,441	6,767,117	6,746,679
Computers	1,824,950	917,130	907,820	50.3%	1,837,600	1,948,515	2,068,892
Professionals, Paraprofessionals & Technical	7,066,710	2,032,545	5,034,165	28.8%	6,703,620	6,286,514	6,344,509
Library and Guidance	4,909,497	1,476,005	3,433,492	30.1%	4,153,220	4,706,124	4,168,133
Staff Development	2,060,913	444,107	1,616,806	21.5%	1,175,278	1,781,278	1,334,909
Subtotal Classroom Instruction	174,496,192	50,021,718	124,474,474	28.7%	168,024,359	162,575,821	152,857,701
Non Classroom - School Support Services							
School Administration	15,785,516	4,188,795	11,596,721	26.5%	15,074,400	14,702,431	14,164,060
Teacher Consultants	2,572,615	721,014	1,851,601	28.0%	2,301,275	2,479,017	2,337,740
Continuing Education	4,943,958	1,274,231	3,669,727	25.8%	4,749,255	4,863,401	4,583,154
Subtotal School Support Services	23,302,089	6,184,040	17,118,049	26.5%	22,124,930	22,044,849	21,084,954
Recoverable Expenses	336,000	157,172	178,828	46.8%	328,000	559,023	928,220
Other Non Classroom							
Board Administration	7,927,389	2,377,927	5,549,462	30.0%	7,654,950	7,655,106	7,470,930
Transportation	5,846,283	1,697,176	4,149,107	29.0%	5,444,253	5,372,343	5,186,742
Subtotal Other Non Classroom	13,773,672	4,075,103	9,698,569	29.6%	13,099,203	13,027,449	12,657,672
Pupil Accommodation							
School Operations and Maintenance	21,880,973	7,281,341	14,599,632	33.3%	21,798,284	21,887,513	21,055,137
School Renewal Projects	-	-	-	-	5,950,000	3,423,737	680,843
ALC and Portable Leases	1,165,000	1,193,838	(28,838)	102.5%	1,165,000	1,313,088	1,388,379
Debt Charges	1,265,335	96,480	1,168,855	7.6%	1,265,335	2,182,850	2,748,186
OSBFC Debenture Payments	14,739,333	6,818,881	7,920,452	46.3%	14,739,333	14,664,088	12,286,473
Subtotal Pupil Accommodations	39,050,641	15,390,540	23,660,101	39.4%	44,917,952	43,471,276	38,159,018
Total Expenditures	\$ 250,958,594	\$ 75,828,573	\$ 175,130,021	30.2%	\$ 248,494,444	\$ 241,678,418	\$ 225,687,565

Halton Catholic District School Board
Instruction Expenditures
2008/09 Revised Estimates

Appendix A-3

	2008/2009 Revised Budget Estimates <small>(in PSAB Format)</small>	2008/2009 Expenses and Commitments Nov.30/08 <small>(in PSAB Format)</small>	2008/2009 Remaining Balance <small>(in PSAB Format)</small>	Pet Spent	2008/2009 Original Budget Estimates <small>(in PSAB Format)</small>	2007/2008 Actuals <small>(in PSAB Format)</small>	2006/2007 Actuals <small>(in PSAB Format)</small>
CLASSROOM							
Regular Day School							
Classroom Teachers - Salaries & Benefits	119,528,000	34,125,734	85,402,266	28.60%	117,400,700	112,368,103	104,814,432
Classroom Teachers - ESL - Salaries & Benefits	1,635,000	511,443	1,123,557	31.30%	1,560,000	1,550,022	1,609,398
Classroom Teachers - Travel	28,000	5,775	22,225	20.60%	28,000	31,415	20,955
Supply Teachers & Assistants - Salaries & Benefits	2,621,000	598,944	2,022,056	22.90%	2,523,000	2,500,896	2,413,690
Textbooks and Classroom Material	7,058,985	1,741,989	5,316,996	24.70%	6,562,911	5,576,435	5,558,466
Furniture and Equipment	309,100	78,185	230,915	25.30%	218,500	369,666	491,899
Computer - Furniture and Equipment	514,192	287,691	226,501	56.00%	537,000	1,045,987	897,653
Computer - Supplies and Services	1,285,758	584,931	700,827	45.50%	1,285,600	853,667	1,133,902
Prof. & Paraprofessionals - Computer - Salaries & Benefits	1,837,240	445,874	1,391,366	24.30%	1,757,260	1,555,347	1,467,135
Prof. & Paraprofessionals - Salaries & Benefits	1,152,360	253,359	899,001	22.00%	1,082,030	922,612	909,356
Prof. & Paraprofessionals - Supplies & Equipment	935,750	517,119	418,631	55.30%	935,750	966,157	1,096,577
Library and Guidance - Salaries & Benefits	4,462,415	1,285,385	3,177,030	28.80%	3,775,160	4,237,096	3,714,942
Library and Guidance - Books & Supplies	446,082	190,620	255,462	42.70%	377,060	468,163	453,080
Staff Development	1,847,991	411,365	1,436,626	22.30%	1,125,278	1,709,131	1,294,463
Subtotal Classroom	\$ 143,661,873	\$ 41,038,414	\$ 102,623,459	28.60%	\$ 139,168,249	\$ 134,154,697	\$ 125,875,948
NON-CLASSROOM							
Regular Day School							
Teacher Consultants - Salaries & Benefits	1,588,710	475,608	1,113,102	29.90%	1,441,700	1,576,717	1,490,680
Teacher Consultants - Supplies & Services	249,365	47,446	201,919	19.00%	155,865	230,622	258,544
Subtotal Consultants	\$ 1,838,075	\$ 523,054	\$ 1,315,021	28.50%	\$ 1,597,565	\$ 1,807,339	\$ 1,749,224
School Administration							
School Administration - Salaries & Benefits	14,805,815	3,943,799	10,862,016	26.60%	14,410,000	13,815,573	13,294,763
School Administration - Supplies and Services	979,701	244,996	734,705	25.00%	664,400	886,858	869,297
Subtotal School Administration	\$ 15,785,516	\$ 4,188,795	\$ 11,596,721	26.50%	\$ 15,074,400	\$ 14,702,431	\$ 14,164,060
Total Regular Day School - Non Classroom	\$ 17,623,591	\$ 4,711,849	\$ 12,911,742	26.70%	\$ 16,671,965	\$ 16,509,770	\$ 15,913,284
Recoverable expenses	\$ 336,000	\$ 157,172	178,828	46.80%	\$ 328,000	\$ 559,023	\$ 870,910
Total Instruction	\$ 161,621,464	\$ 45,907,435	\$ 115,714,029	28.40%	\$ 156,168,214	\$ 151,223,490	\$ 142,660,142

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

Appendix A-4

	2008/2009 Revised Budget Estimates <small>(in PSAB Format)</small>	2008/2009 Expenses and Commitments Nov.30/08 <small>(in PSAB Format)</small>	2008/2009 Remaining Balance <small>(in PSAB Format)</small>	Pct Spent	2008/2009 Original Budget Estimates <small>(in PSAB Format)</small>	2007/2008 Actuals <small>(in PSAB Format)</small>	2006/2007 Actuals <small>(in PSAB Format)</small>
CLASSROOM							
Classroom Teachers - Salaries & Benefits	11,233,000	3,189,336	8,043,664	28.40%	10,193,000	9,565,876	9,805,237
Classroom Teachers - Travel	76,000	13,815	62,185	18.20%	76,000	100,867	75,097
Teacher Assistants - Salaries & Benefits	15,202,000	4,697,023	10,504,977	30.90%	14,907,500	14,969,094	13,455,770
Textbooks and Classroom Material	892,037	145,583	746,454	16.30%	634,030	648,144	437,984
Furniture and Equipment	51,000	44,104	6,896	86.50%	51,000	172,872	258,330
Computer Equipment	25,000	44,508	(19,508)	178.00%	15,000	48,861	37,337
Prof. & Paraprofessionals - Salaries & Benefits	3,064,960	794,977	2,269,983	25.90%	2,846,180	2,768,233	2,634,117
Prof. & Paraprofessionals - Supplies & Equipment	76,400	21,216	55,184	27.80%	82,400	74,165	237,324
Library and Guidance	1,000	-	1,000	0.00%	1,000	865	111
Workshops	212,922	32,742	180,180	15.40%	50,000	72,147	40,446
Subtotal Classroom	\$ 30,834,319	\$ 8,983,304	\$ 21,851,015	29.10%	\$ 28,856,110	\$ 28,421,124	\$ 26,981,753
NON CLASSROOM							
Consultants - Salaries & Benefits	675,940	183,335	492,605	27.10%	645,110	607,110	541,126
Consultants - Supplies & Services	58,600	14,625	43,975	25.00%	58,600	64,568	47,390
Subtotal Consultants	\$ 734,540	\$ 197,960	\$ 536,580	27.00%	\$ 703,710	\$ 671,678	\$ 588,516
Recoverable expenses	\$ -	\$ -	-	-	\$ -	\$ -	\$ 57,310
Total Special Education	\$ 31,568,859	\$ 9,181,264	\$ 22,387,595	29.10%	\$ 29,559,820	\$ 29,092,802	\$ 27,627,579
Total Special Education Expenditure	31,568,859				29,559,820	29,092,802	27,627,579
Special Education Allocation	27,109,518				26,239,572	26,061,030	24,390,671
<i>Other Special Education funding</i>	766,528				126,144	399,364	562,030
Shortfall for Special Education Envelope	\$ 3,692,813				\$ 3,194,104	\$ 2,632,408	\$ 2,674,878

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

	2008/2009 Revised Budget Estimates <small>(in PSAB Format)</small>	2008/2009 Expenses and Commitments Nov.30/08 <small>(in PSAB Format)</small>	2008/2009 Remaining Balance <small>(in PSAB Format)</small>	Pct Spent	2008/2009 Original Budget Estimates <small>(in PSAB Format)</small>	2007/2008 Actuals <small>(in PSAB Format)</small>	2006/2007 Actuals <small>(in PSAB Format)</small>
Governance /Trustees	\$ 156,500	\$ 44,221	\$ 112,279	28.30%	\$ 156,500	\$ 179,985	\$ 163,432
Directors and Supervisory Officers							
Salaries & Benefits	1,927,000	432,609	1,494,391	22.40%	1,815,000	1,767,581	1,403,226
Supplies and Services	111,900	44,593	67,307	39.90%	111,900	195,915	76,704
Furniture & Equipment	26,500	1,002	25,498	3.80%	26,500	12,065	1,866
Other Expenditures	42,255	1,950	40,305	4.60%	42,255	40,492	22,266
Subtotal Directors and Supervisory Officers	\$ 2,107,655	\$ 480,154	\$ 1,627,501	22.80%	\$ 1,995,655	\$ 2,016,053	\$ 1,504,062
Business and General Administration							
Salaries & Benefits	2,549,950	621,682	1,928,268	24.40%	2,532,840	2,516,459	2,201,728
Supplies and Services	183,075	73,982	109,093	40.40%	168,365	116,239	141,469
Furniture & Equipment	21,545	988	20,557	4.60%	21,545	40,838	19,006
Fees & Contractual Services	240,944	108,839	132,105	45.20%	238,400	183,848	430,482
Other Expenditures	176,640	92,160	84,480	52.20%	176,640	97,514	147,336
Subtotal Business and General Administration	\$ 3,172,154	\$ 897,651	\$ 2,274,503	28.30%	\$ 3,137,790	\$ 2,954,898	\$ 2,940,021
Human Resources							
Salaries & Benefits	1,021,765	237,541	784,224	23.20%	978,915	966,079	1,122,928
Supplies and Services	111,850	17,911	93,939	16.00%	111,850	83,805	90,681
Furniture & Equipment	11,500	-	11,500	0.00%	11,500	24,967	21,161
Fees & Contractual Services	323,700	54,153	269,547	16.70%	323,700	244,613	257,077
Other Expenditures	11,700	3,485	8,215	29.80%	11,500	5,435	5,428
Subtotal Human Resources	\$ 1,480,515	\$ 313,090	\$ 1,167,425	21.10%	\$ 1,437,465	\$ 1,324,899	\$ 1,497,275
Information Technology							
Salaries & Benefits	286,425	67,552	218,873	23.60%	278,400	276,251	268,711
Supplies and Services	36,500	5,003	31,497	13.70%	36,500	45,067	34,600
Furniture & Equipment	20,000	4,653	15,347	23.30%	20,000	40,354	49,641
Other Expenditures	5,700	1,983	3,717	34.80%	5,700	7,060	5,851
Subtotal Information Technology	\$ 348,625	\$ 79,191	\$ 269,434	22.70%	\$ 340,600	\$ 368,732	\$ 358,803
Bank Financing Charges							
Operating interest and bank charges	150,000	176,918	(26,918)	117.90%	75,000	68,953	72,600
Subtotal Bank Financing Charges	\$ 150,000	\$ 176,918	\$ (26,918)	117.90%	\$ 75,000	\$ 68,953	\$ 72,600
Operations & Maintenance							
Utilities	82,000	14,805	67,195	18.10%	82,000	113,433	74,143
Building repairs and maintenance	88,500	30,716	57,784	34.70%	88,500	153,341	185,775
Landscape and snow removal	16,000	19,580	(3,580)	122.40%	16,000	25,432	13,939
Fire/Security/Monitoring	3,000	2,581	419	86.00%	3,000	2,966	3,418
Waste Disposal	7,000	1,130	5,870	16.10%	7,000	4,433	6,840
Contractual Services	50,000	67,263	(17,263)	134.50%	50,000	84,113	139,329
C.E.C Port-A-Pac	-	-	-	-	-	-	422,874
C.E.C Port-A-Pac - Lease costs	265,440	195,211	70,229	73.50%	265,440	264,993	88,419
Building Improvements	-	55,416	(55,416)	-	-	92,875	-
Subtotal Operations & Maintenance	\$ 511,940	\$ 386,702	\$ 125,238	75.50%	\$ 511,940	\$ 741,586	\$ 934,737
Total Board Administration	\$ 7,927,389	\$ 2,377,927	\$ 5,549,462	30.00%	\$ 7,654,950	\$ 7,655,106	\$ 7,470,930

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

	2008/2009 Revised Budget Estimates <small>(in PSAB Format)</small>	2008/2009 Expenses and Commitments Nov.30/08 <small>(in PSAB Format)</small>	2008/2009 Remaining Balance <small>(in PSAB Format)</small>	Pct Spent	2008/2009 Original Budget Estimates <small>(in PSAB Format)</small>	2007/2008 Actuals <small>(in PSAB Format)</small>	2006/2007 Actuals <small>(in PSAB Format)</small>
School Operations							
Salaries & Benefits	8,576,370	2,083,107	6,493,263	24.30%	8,847,400	8,857,232	8,431,070
Professional Development	59,614	1,014	58,600	1.70%	10,000	9,681	7,518
Community Use of Schools	361,729	13,339	348,390	3.70%	361,729	10,780	6,315
Utilities - Hydro	2,878,000	525,202	2,352,798	18.20%	2,878,000	2,838,158	2,691,762
Utilities - Natural Gas	1,300,000	94,734	1,205,266	7.30%	1,300,000	934,964	957,307
Utilities - Water & Sewer	480,000	77,283	402,717	16.10%	480,000	494,180	453,684
Maintenance - Supplies and Materials	823,000	212,652	610,348	25.80%	823,000	861,261	877,962
Travel and Mileage	65,100	19,217	45,883	29.50%	65,100	65,152	47,812
Custodial equipment repairs	60,000	41,601	18,399	69.30%	60,000	122,023	137,036
Creative playground equipment	10,000	5,519	4,481	55.20%	10,000	50,564	121,733
Telephone expense	17,000	3,874	13,126	22.80%	17,000	12,408	12,965
Plant office expense	14,600	4,636	9,964	31.80%	14,600	11,849	20,064
School Maintenance Services	4,359,605	2,785,045	1,574,560	63.90%	4,365,500	5,307,306	4,806,982
Furniture & Equipment	183,000	5,590	177,410	3.10%	173,000	99,272	413,620
Professional Fees	380,000	126,232	253,768	33.20%	380,000	325,488	230,399
Contractual Services - Security, Fire, etc.	1,084,500	1,026,333	58,167	94.60%	784,500	841,401	730,645
Insurance	442,000	(27,156)	469,156	-6.10%	442,000	396,300	447,264
Portables Set-ups/Moving expenses	534,000	206,388	327,612	38.60%	534,000	419,853	430,218
Continuing Education/ALC operating costs	252,455	76,731	175,724	30.40%	252,455	229,641	230,781
Subtotal School Operations	\$ 21,880,973	\$ 7,281,341	\$ 14,599,632	33.30%	\$ 21,798,284	\$ 21,887,513	\$ 21,055,137
School Renewal Projects	\$ -	\$ -	\$ -	-	\$ 5,950,000	\$ 3,423,737	\$ 680,843
New Pupil Places							
Portable Leases	1,165,000	1,193,838	(28,838)	102.50%	1,165,000	1,182,421	1,256,671
Continuing Education/ALC Leases	-	-	-	-	-	130,667	131,708
Subtotal New Pupil Places	\$ 1,165,000	\$ 1,193,838	\$ (28,838)	102.50%	\$ 1,165,000	\$ 1,313,088	\$ 1,388,379
Debt Charges							
Debt Charges	1,217,960	96,480	1,121,480	7.90%	1,217,960	2,135,475	2,700,811
Debt Charges-Permanent financing of NPF	47,375	-	47,375	0.00%	47,375	47,375	47,375
Subtotal Debt Charges	\$ 1,265,335	\$ 96,480	\$ 1,168,855	7.60%	\$ 1,265,335	\$ 2,182,850	\$ 2,748,186
OSBFC Debenture Payments							
Debenture Interest and Principal - Leip	881,502	-	881,502	0.00%	881,502	881,502	881,502
Debenture Interest and Principal - GPL	81,957	40,978	40,979	50.00%	81,957	51,682	23,381
Debenture Interest and Principal - Best Start	52,215	26,107	26,108	50.00%	52,215	7,245	-
Debenture Interest and Principal	13,723,659	6,751,796	6,971,863	49.20%	13,723,659	13,723,659	11,381,590
Subtotal OSBFC Debenture Payments	\$ 14,739,333	\$ 6,818,881	\$ 7,920,452	46.30%	\$ 14,739,333	\$ 14,664,088	\$ 12,286,473
Total Pupil Accommodations	\$ 39,050,641	\$ 15,390,540	\$ 23,660,101	39.40%	\$ 44,917,952	\$ 43,471,276	\$ 38,159,018

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

Appendix A-7

Continuing Education

	2008/2009 Revised Budget Estimates <small>(in PSAB Format)</small>	2008/2009 Expenses and Commitments Nov.30/08 <small>(in PSAB Format)</small>	2008/2009 Remaining Balance <small>(in PSAB Format)</small>	Pct Spent	2008/2009 Original Budget Estimates <small>(in PSAB Format)</small>	2007/2008 Actuals <small>(in PSAB Format)</small>	2006/2007 Actuals <small>(in PSAB Format)</small>
Salaries & Benefits	3,811,010	986,951	2,824,059	25.90%	3,745,230	4,092,599	3,731,995
Supplies and Services	349,233	104,823	244,410	30.00%	323,180	304,659	288,151
Furniture & Equipment	10,500	43,903	(33,403)	418.10%	10,500	18,734	109,291
Renovations	150,000	-	150,000	0.00%	-	-	-
Fees & Contractual Services	53,950	5,730	48,220	10.60%	48,100	49,534	40,157
Lease costs	552,855	120,597	432,258	21.80%	552,855	362,374	351,791
Transportation - Linc, Summer School	16,410	12,227	4,183	74.50%	69,390	35,501	61,769
Total Continuing Education	\$ 4,943,958	\$ 1,274,231	\$ 3,669,727	25.80%	\$ 4,749,255	\$ 4,863,401	\$ 4,583,154

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

Appendix A-8

	2008/2009 Revised Budget Estimates <small>(in PSAB Format)</small>	2008/2009 Expenses and Commitments Nov.30/08 <small>(in PSAB Format)</small>	2008/2009 Remaining Balance <small>(in PSAB Format)</small>	Pct Spent	2008/2009 Original Budget Estimates <small>(in PSAB Format)</small>	2007/2008 Actuals <small>(in PSAB Format)</small>	2006/2007 Actuals <small>(in PSAB Format)</small>
Transportation - General							
Salaries & Benefits	188,810	45,217	143,593	23.90%	186,780	212,063	158,936
Supplies and Services	19,332	99	19,233	0.50%	19,332	60,583	5,917
Furniture & Equipment	2,995	-	2,995	0.00%	2,995	2,257	-
Fees & Contractual Services	128,946	-	128,946	0.00%	128,946	127,571	145,608
Subtotal Transportation - General	340,083	45,316	294,767	13.30%	338,053	402,474	310,461
Transportation - Home to School	5,506,200	1,651,860	3,854,340	30.00%	5,106,200	4,969,869	4,876,281
Total Transportation	\$ 5,846,283	\$ 1,697,176	\$ 4,149,107	29.00%	\$ 5,444,253	\$ 5,372,343	\$ 5,186,742

**Other Provincial Operating Grants (2008-2009)
as at November 30th, 2008**

Appendix A-9

Program	Description	Responsibility		Carried over from 2007-08	Grant for 2008-09	Budget Total Grant 2008-09	Grant Received @ Nov.30/08	Amount Expensed @ Nov.30/08	Amount Available @ Nov.30/08
Library Staffing Grant		R.Macdonald		-	114,935	114,935	114,935	5,629	109,306
Parents Reaching Out (P.R.O.)	P.R.O grant approved for 7 of our schools			2,677		2,677	2,677	2,168	509
Ontario Youth Apprenticeship Program (OYAP)	2008-2009 Ontario Youth Apprenticeship Program.	R.Macdonald		-	92,529	92,529		-	-
Daily Physical Activity (D.P.A)-Elementary	Grant to support Daily Physical Activities	R.Macdonald			20,100	20,100		-	-
Daily Physical Activity (D.P.A)-Secondary	Grant to support Daily Physical Activities	R.Macdonald			8,000	8,000		-	-
Environmental Education		R.Macdonald		12,524		12,524	12,524	65	12,459
FSL Renewal - Feb/07 to June/09	Renewal of French Second Language (FSL) : Funding for 2006-07, 2007-08 and 2008-09.	R.Macdonald		40,735	86,940	127,675	40,735	16,757	23,978
Capacity Building	Grant for the "Literacy and Numeracy" Secretariat Capacity Building .	R.Macdonald		116,693		116,693	116,693	1,662	115,031
Early Reading Strategy	Boards are to use OFIP funds to develop a board strategy to ensure continuous improvement in all schools, with special attention to schools where achievement is static or declining.	R.Macdonald		-	261,324	261,324	261,324	15,441	245,883
Managing Information for Student Achievement (MISA) - Year 2 of a 3 year plan	Managing Information for Student Achievement (MISA) is a massive 3 year project that will provide capacity for staff to access and utilize data to improve student achievement. It involves the alignment of electronic data from all departments synthesized into a workable format for use at the school and board level.	R.Macdonald			230,000	230,000	68,082	1,665	66,417
OFIP - Tutoring	This funding is available to boards to run tutoring or after-school academic support programs for students in JK-Grade 6. Programs must be initiated during 2008-09 school year and conclude by June 2009.	R.Macdonald			109,500	109,500	109,500		109,500
Specialist High Skills Majors	The SHSM is a new option within the Ontario Secondary School Diploma to allow students to pursue programs in specific areas of concentration that lead to the work place, apprenticeship training, college and university.	R.Macdonald		-	175,700	175,700	122,990	3,910	119,080
School on the Move (St. Mark)		R.Macdonald		6,547	5,000	11,547	11,547	935	10,612
School on the Move (St. Andrew)		R.Macdonald		5,768	5,000	10,768	10,768	211	10,557
Autism Spectrum Disorders		S.Rossini		41,674	56,388	98,062	98,062	13,992	84,070
ADR Pilot Project-Dispute Mediation		S.Rossini		93,000	50,000	143,000	93,000	16,800	76,200
Citizenship		F. Mazzetti			936,864	936,864			-
Literacy and Basic Skills (LBS)	Annual program delivered through Adult Learning Centre/Continuing Education.	F. Mazzetti			48,800	48,800	24,400		24,400
C.P.C.O. - Mentoring Pilot - Principals, Vice-Principals, Superintendents	Formal Mentorship and Coaching Program.	J. Rowles		17,677	40,869	58,546	46,027	19,514	26,513
Character Development	Funding for the Character Development Initiative. This funding is to support: a process of community consultation and engagement, Professional Development, increased student engagement and data collection and analysis of current practices.	J. Langill		12,157	17,862	30,019	30,019	7,593	22,426
Parent Involvement	Grant to promote parent involvement in support of student achievement.	J. Langill			33,091	33,091	33,091		33,091
Progressive Discipline and Safety in Schools	Implementation of programs for expelled and long-term suspended students.	J. Langill	note 1	179,281		179,281	179,281	52,918	126,363
School Effectiveness Framework	Collaborate on improvement planning, school self assessment and monitoring progress.	L. Clifford		68,527	164,000	232,527	218,527	36,084	182,443
Teacher Performance Appraisals	Teacher Performance Appraisals	R.Macdonald/C.Tobin			7,900	7,900	7,900	-	7,900
N.T.I.P	New Teacher Induction Program	R.Macdonald/C.Tobin	note 2		52,900	52,900	52,900	7,000	45,900
Total - Other Provincial Grants				\$ 597,260	\$ 2,517,702	\$ 3,114,962	\$ 1,654,982	\$ 202,344	\$ 1,452,638

Other Funding - (included in Miscellaneous Revenue on Appendix A-1)

Autism Miscellaneous Recoveries (included in Miscellaneous Revenue) - 08.087.6.400.309	S.Rossini	note 2		8,017	8,017	8,017			8,017
C.O.D.E (included in Miscellaneous Revenue) - 08.087.6.400.312	S.Rossini			68,548	55,000	123,548	123,548	8,961	114,587
O.P.A. (included in Miscellaneous Revenue) - 08.087.6.400.313	S.Rossini			40,564		40,564	40,564	1,563	39,001
Gains (included in Miscellaneous Revenue) - 08.086.4.316.000	R.Macdonald			-	21,500	21,500	-	-	-

Halton Catholic District School Board

Deferred Revenues (Externally Restricted Reserves) - Statement of Continuity

Purpose for which the fund was established	September 1st, 2008 to November 30th, 2008				
	Balance at Aug.31/08	Transfers to the Reserve Funds	Earnings on Reserve Funds Investment	Transfer from the Reserve Fund	Balance at Nov.30/08
Reserve for Classroom Expenditure	1,206,155	-	-	-	1,206,155
					**
Sub-total - Operating Deferred Revenues	1,206,155	-	-	-	1,206,155
Proceeds of Dispositions Reserve - Other	8,231,788	-	28,572	-	8,260,360
Education Development Charge Reserve	(9,519,662)	315,693	(59,783)	-	(9,263,751)
Other Capital Deferred Revenues (specify)					
Sub-total - Capital Deferred Revenues	(1,287,874)	315,693	(31,210)	-	(1,003,391)
Total Deferred Revenues (Externally Restricted)	(\$81,719)	\$315,693	(\$31,210)	\$0	\$202,764

*** Note: In the Revised Estimates, it was projected that the closing classroom reserve balance at August 31st, 2009 will be \$864,684 after a transfer from the reserve of \$341,471 as shown on Appendix A-1.*

Halton Catholic District School Board

Reserve Funds (Internally Restricted Reserves) - Statement of Continuity

Purpose for which the fund was established					
	Balance at Aug.31/08	Transfers to the Reserve Funds	Earnings on Reserve Funds Investment	Transfer from the Reserve Fund	Balance at Nov.30/08
Reserve for Working Funds	729,676	-	-	-	729,676
Pupil Accommodation Debt Reserve	30,800,440	3,600,000	199,078	-	34,599,518
Learning Environmental Improvement Program (LEIP)	662,421	-	5,585	-	668,006
Community Use of Schools	588,027	-	-	-	588,027
Student Success	209,904	-	-	209,904	-
Total Reserve Funds (Internally Restricted)	\$ 32,990,468	\$ 3,600,000	\$ 204,663	\$ 209,904	\$ 36,585,227
		(A)		(B)	

Note : The difference between (A) and (B) is the net transfer from Internally Restricted Reserve shown on Appendix A-1.

Halton Catholic District School Board
Summary of Funding Allocation
2008/09 Revised Estimates

Appendix B

	2008/09 Revised Estimates	2008/09 Estimates	2007/08 Actual	2006/07 Actual
Enrolment Forecast - Elementary	17,670.00	17,666.00	17,646.10	17,614.20
- Secondary	9,392.50	9,342.50	9,311.61	9,109.42
	27,062.50	27,008.50	26,957.71	26,723.62
Pupil Foundation Grant - Elementary	72,772,128	70,148,683	68,749,206	65,947,565
Local Priorities \$200 per pupil			-	
Pupil Foundation Grant - Secondary	49,573,051	47,738,400	47,107,435	44,408,423
Local Priorities \$200 per pupil			-	
Total Pupil Foundation Allocation	122,345,179	117,887,083	115,856,641	110,355,988
School Foundation Grant - Elementary	10,320,859	10,018,502	9,752,219	8,760,239
School Foundation Grant - Secondary	5,613,516	5,436,825	5,092,844	4,538,790
Total School Foundation Allocation	15,934,375	15,455,327	14,845,063	13,299,029
Primary Class Size (PCS) Allocation	5,901,164	5,627,142	5,535,628	3,752,843
SEPPA - JK to Grade 3	5,154,005	4,777,274	4,723,642	4,403,053
SEPPA - Grade 4 to 8	5,814,356	5,550,810	5,451,455	4,956,949
SEPPA - Secondary	3,432,113	3,222,041	3,165,947	2,760,154
Special Education Equipment Amount	203,000	250,000	202,426	255,004
Special Incidence Portion	447,535	405,000	505,744	108,000
High Needs Amount	12,058,509	12,034,447	12,011,816	11,907,511
Total Special Education Allocation	27,109,518	26,239,572	26,061,030	24,390,671
French as a second language	3,089,971	2,990,220	2,996,925	2,919,436
English as a second language	1,745,405	1,942,567	1,599,591	1,609,476
Total Language Allocation	4,835,376	4,932,787	4,596,516	4,528,912
First Nations, Metis and Inuit Education Supplement	47,063	31,526	31,249	-
Distant Schools Grant	-	-	-	-
Learning Opportunities Allocation	1,307,546	1,245,052	1,260,825	1,189,122
Program Enhancement	463,200	463,200	352,500	-
Continuing Education and Other Programs Allocation	1,548,444	1,367,891	1,414,566	1,337,146
Teacher Qualification and Experience Allocation	11,431,543	12,070,610	9,263,719	7,266,445
Transportation Allocation	5,666,138	5,655,434	5,474,198	5,267,434
Administration and Governance Allocation	7,091,987	6,942,805	6,795,823	6,594,064
Safe Schools Supplement	403,797	403,103	-	
Community Use of Schools Grant	401,729	401,729	-	
New Teacher Induction Program (NTIP)	196,000	70,000	-	
Total School Operations Allocations	22,176,152	21,482,946	21,343,796	20,285,610
TOTAL: OPERATING	226,859,211	220,276,207	212,831,554	198,267,264
School Renewal Allocation	2,434,615	3,005,904	2,995,741	2,946,509
New Pupil Places Allocation	14,147,085	14,063,730	13,992,020	13,420,705
Good Places to Learn	99,181	171,538	51,706	45,335
Pupil Accommodation Allocation - PCS Reduction	216,269	166,578	216,932	166,578
Growth School Funding	1,037,997	1,025,688	697,402	-
Debt Charges Allocation	1,217,960	1,217,960	2,135,475	2,700,811
Best Start Funding	54,556	54,556	54,556	54,556
Permanent Financing of NPF	47,375	47,375	47,375	47,375
	19,255,038	19,753,329	20,191,207	19,381,869
TOTAL FUNDING ALLOCATION	246,114,249	240,029,536	233,022,761	217,649,133

Halton Catholic District School Board
Day School Average Daily Enrolment (ADE)
2008/09 Revised Estimates

	Actual FTE Oct 31/08	Projected FTE Mar 31/09	2008-09 Revised ADE	% Change (07-08 to 08-09)	2008-09 Estimated ADE	% Change (07-08 to 08-09)	2007-08 Actual ADE	% Change	2006-07 Actual ADE	% Change
JK	770.5	775.5	773.00	-1.1%	753.50	-3.6%	781.50	5.1%	743.8	-24.0%
SK	873.5	878.5	876.00	8.1%	859.00	6.0%	810.25	-5.9%	860.8	15.1%
Gr. 1 to 3	5,498.0	5,538.0	5,518.00	0.9%	5,427.50	-0.8%	5,469.00	0.1%	5,463.0	-2.9%
Gr. 4 to Gr. 8	10,492.0	10,514.0	10,503.00	-0.8%	10,626.00	0.4%	10,585.35	-0.6%	10,646.7	1.1%
Elementary Day School Enrolment	17,634.0	17,706.0	17,670.00	0.1%	17,666.00	0.1%	17,646.10	0.2%	17,614.2	-0.5%
Secondary Day School Enrolment	9,658.0	9,127.0	9,392.50	0.9%	9,342.50	0.3%	9,311.61	2.2%	9,109.4	3.6%
Total Day School ADE	27,292.0	26,833.0	27,062.50	0.4%	27,008.50	0.2%	26,957.71	0.9%	26,723.6	0.8%

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
2008/09 Revised Estimates

	2008-09 Revised Estimates	% of total budget	2008-09 Budget Estimates	% of total budget	2007-08 Actuals	% of total budget	2006-07 Actuals	% of total budget
<i>Operating</i>								
Salary & Wages	173,241,555	74.1%	168,126,000	74.6%	163,291,402	74.2%	152,430,873	73.1%
Employee Benefits	24,291,215	10.4%	23,485,705	10.4%	23,626,631	10.7%	22,886,132	11.0%
Total Salaries and Benefits	197,532,770	84.5%	191,611,705	85.0%	186,918,033	84.9%	175,317,005	84.1%
Professional Development	1,517,341	0.6%	1,155,970	0.5%	749,273	0.3%	675,655	0.3%
Supplies & Services (Appendix D-1)	21,377,248	9.1%	20,052,811	8.9%	19,964,463	9.1%	18,464,904	8.9%
Replacement Furniture & Equipment	35,245	0.0%	35,245	0.0%	2,370	0.0%	5,071	0.0%
Capital Expenditure	790,000	0.3%	750,000	0.3%	1,165,259	0.5%	2,633,325	1.3%
Operating Interest	150,000	0.1%	75,000	0.0%	68,953	0.0%	62,600	0.0%
Rentals & Leases	963,852	0.4%	963,852	0.4%	1,047,451	0.5%	1,145,248	0.5%
Fees & Contractuals (Appendix D-2)	10,222,346	4.4%	9,562,669	4.2%	9,072,111	4.1%	9,005,085	4.3%
Other	613,269	0.3%	580,669	0.3%	664,025	0.3%	896,323	0.4%
ALC Lease	561,855	0.2%	561,855	0.2%	364,213	0.2%	355,556	0.2%
Transfers to Other Boards	25,000	0.0%	25,000	0.0%	78,505	0.0%	22,912	0.0%
Total Other Operating	36,256,156	15.5%	33,763,071	15.0%	33,176,623	15.1%	33,266,679	15.9%
Total Operating	233,788,926	100.0%	225,374,776	100.0%	220,094,656	100.0%	208,583,684	100.0%
<i>Capital</i>								
School Renewal Projects (approved by the Board)	-	0.0%	5,950,000	25.7%	3,423,737	15.9%	680,843	
Debt Charges & Interest	1,265,335	7.4%	1,265,335	5.5%	2,182,850	10.1%	2,748,186	16.1%
ALC and Portable Leases	1,165,000	6.8%	1,165,000	5.0%	1,313,087	6.1%	1,388,379	8.1%
OSBFC Debenture Payments	14,605,161	85.1%	14,605,161	63.2%	14,605,161	67.7%	12,263,092	71.7%
GPL Debenture Payments	81,957	0.5%	57,489	0.2%	46,763	0.2%	23,381	0.1%
Best Start Debenture Payments	52,215	0.3%	76,683	0.3%	12,164	0.1%	-	0.0%
Total Capital	17,169,668	100.0%	23,119,668	100.0%	21,583,762	100.0%	17,103,881	100.0%
Total Expenditures	\$ 250,958,594	100.0%	\$ 248,494,444	100.0%	\$ 241,678,418	100.0%	\$ 225,687,565	100.0%

Appendix D

HALTON CATHOLIC DISTRICT SCHOOL BOARD
Further Breakdown of Supplies & Services
2008-2009 Revised Estimates

Appendix D-1

<i>Description</i>	2008-09 Revised Estimates	2008-09 Budget Estimates	2007-08 Actual	2006-07 Actual
ADVERTISING	\$ 161,100	\$ 140,900	\$ 212,379	\$ 144,277
APPLICATION SOFTWARE	227,800	227,800	86,974	245,529
ASPHALT/CONCRETE	247,000	247,000	279,580	86,654
ASSOC. & MEMBERSHIP FEES-BOARD	5,000	5,000	5,370	-
AUDIO VISUAL MATERIALS	76,800	76,800	80,591	49,344
AUTOMOBILE REIMBURSEMENT	348,740	347,340	376,496	333,701
SCHOOL BASE BUDGET	1,982,259	2,597,460	-	-
CAFETERIA/FOOD SUPPLIES & SERVICES	-	450,000	-	-
COPYING INSTRUCTIONAL	284,650	277,600	165,555	283,833
FIELD TRIPS	187,456	131,700	194,666	-
INSTRUCTIONAL MATERIALS	3,362,423	1,786,252	1,724,301	1,925,672
INSTRUCTIONAL SUPPLIES	536,627	245,880	1,337,079	1,284,048
LIBRARY BOOKS	354,482	308,060	275,714	286,938
MAINTENANCE SUPPLIES & SERVICES	4,764,286	4,620,181	5,290,284	5,295,000
MISCELLANEOUS	25,250	24,900	76,912	-
NON-CAPITAL FURNITURE & EQUIPMENT	548,887	482,495	1,264,148	-
OFFICE SUPPLIES & SERVICES	755,977	614,590	1,061,438	1,336,179
OTHER TRAVEL EXPENSE	7,550	7,550	7,664	11,395
PERIODICALS	36,330	36,330	36,330	47,255
PLANT OPERATIONS SUPPLIES	837,250	837,250	875,095	877,962
POSTAGE	25,400	23,400	59,941	38,773
PRINTING & PHOTOCOPYING	298,845	298,845	425,469	358,046
RECRUITMENT OF STAFF	50,400	35,400	55,630	18,016
REPAIRS	296,358	296,200	303,343	435,558
TELECOMMUNICATIONS	389,778	389,778	376,641	368,354
TEXTBOOKS & LEARNING MATERIALS	694,350	671,850	917,043	773,431
UTILITIES	4,835,250	4,835,250	4,442,787	4,233,892
VEHICLE MAINTENANCE & SUPPLIES	37,000	37,000	33,033	31,047
	\$ 21,377,248	\$ 20,052,811	\$ 19,964,463	\$ 18,464,904

HALTON CATHOLIC DISTRICT SCHOOL BOARD
Further Breakdown of Fees & Contractual
2008-09 Revised Estimates

Appendix D-2

<i>Description</i>	2008-09 Revised Estimates	2008-09 Budget Estimates	2007-08 Actual	2006-07 Actual
AUDIT FEES	\$ 47,996	\$ 47,996	\$ 47,119	\$ 54,323
LEGAL FEES	163,480	160,936	148,642	167,865
OTHER PROFESSIONAL FEES	646,500	620,500	619,683	575,640
OTHER CONTRACTUAL SERVICES	2,215,549	1,974,366	2,334,988	1,796,842
TRANSPORTATION	5,546,200	5,146,200	4,957,078	4,933,730
TEMPORARY ASSISTANCE	76,000	76,000	24,345	119,143
COURIER	147,815	147,865	63,848	106,174
SOFTWARE FEES & LICENSES	416,491	426,491	111,530	400,642
HARDWARE MAINTENANCE	15,000	15,000	10,038	23,076
INSURANCE	447,315	447,315	400,185	451,414
PORTABLE SET-UP	500,000	500,000	354,655	376,236
	<u>\$ 10,222,346</u>	<u>\$ 9,562,669</u>	<u>\$ 9,072,111</u>	<u>\$ 9,005,085</u>

Halton Catholic District School Board
Summary of Changes - Revenues and Expenditures
2008/09 Revised Estimates

Appendix E

	2008/09 Original Estimates			Adjustments			2008/09 Revised Estimates		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
Revenue									
GSN	220,276,207	19,753,329	240,029,536	6,583,004	(498,291)	6,084,713	226,859,211	19,255,038	246,114,249
Other Operating	4,955,029	-	4,955,029	2,259,600	-	2,259,600	7,214,629	-	7,214,629
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) Community Use of Schools Reserve	-	-	-	(401,729)	-	(401,729)	(401,729)	-	(401,729)
Transfer from Student Success Reserve	-	-	-	209,904	-	209,904	209,904	-	209,904
Transfer (to) from Classroom Reserves	618,573	-	618,573	(277,102)	-	(277,102)	341,471	-	341,471
Transfer (to) from Working Funds Reserve	224,967	-	224,967	40,473	-	40,473	265,440	-	265,440
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)	-	(5,451,709)	(5,451,709)	-	(16,824,703)	(16,824,703)
Total Revenue	225,374,776	23,119,668	248,494,444	8,414,150	(5,950,000)	2,464,150	233,788,926	17,169,668	250,958,594
Expenditures									
Operating Expenses	225,374,776	-	225,374,776	8,414,150	-	8,414,150	233,788,926	-	233,788,926
School Renewal Expenses	-	5,950,000	5,950,000	-	(5,950,000)	(5,950,000)	-	-	-
OSBFC Debenture Payments	-	13,775,874	13,775,874	-	(52,215)	(52,215)	-	13,723,659	13,723,659
LEIP Debenture Payments	-	881,502	881,502	-	-	-	-	881,502	881,502
GPL Debenture Payments	-	81,957	81,957	-	-	-	-	81,957	81,957
Best Start Debenture Payments	-	-	-	-	52,215	52,215	-	52,215	52,215
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
Total Expenditures	225,374,776	23,119,668	248,494,444	8,414,150	(5,950,000)	2,464,150	233,788,926	17,169,668	250,958,594
Surplus (Deficit)	-	-	-	-	-	-	-	-	-

Halton Catholic District School Board

2008-2009 Revised Budget Estimates Schedule

Date (2008)	Completed	Item	Description of Activity
March 26th	✓	Ministry Memorandum 2008:B2	Established Revised Estimates due date of December 12, 2008
August 18th	✓	Ministry Memorandum 2008:B10	Funding Enhancements for Peace and Progress in Education - 2008-09 and Future Years
August 18th	✓	Ministry Memorandum 2008:B11	In-Year Amendments to the 2007-08 and 2008-09 Education Funding Regulations
September 15th	✓	Annual Ministry Information Session	Ministry explanation of changes in EFIS from prior year
October 8th	✓	Ministry Memorandum 2008:SB26	Release of Ministry Revised Estimates Forms (EFIS)
October 23rd	✓	Ministry Memorandum 2008:B13	Constraint on School Renewal Funding in 2008-09
October 31st	✓	Average Daily Enrolment (ADE) count date	Enrolment snapshot from Student Information System
October 31st	✓	Salary & benefits budget	Salary and FTE staffing "snapshot" from HR/Payroll System for comparison to original budget
November 10th	✓	Salary & benefits budget	Review of Salaries by Employee Group and FTE By Superintendent (Administrative Council)
November 21st	✓	Average Daily Enrolment (ADE) count date	Update the projected October 2008 FTE to the actual and revise March 2009 FTE projection
December 1st	✓	Revised Budget Estimates	Update on the Revised Budget Estimates to Administrative Council
December 16th		Revised Budget Estimates	Board approval of the Revised Budget Estimates
December 17th		Ministry Memorandum 2008:SB26	Submission of Ministry Revised Estimates Forms (EFIS)
December 17th		Revised Budget Estimates	Place on Board's Public Website and Staffnet