Halton Catholic District School Board
Regular Board Meeting
Tuesday, June 21, 2011

ACTION REPORT — ITEM 8.3

2011-12 BUDGET ESTIMATES

PURPOSE:

To provide the Board with the 2011-12 Budget Estimates for approval.

BACKGROUND:

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

1. Staff Report 9.2 – June 7, 2011 Regular Board Meeting – 2011-12 Budget Estimates Draft
2. Staff Report 9.1 – May 17, 2011 Regular Board Meeting – 2011-12 Grant Revenue Calculation.
3. Staff Report 9.1 – May 3, 2011 Regular Board Meeting – 2011-12 Budget Estimates – Salaries and Benefits.
4. Staff Report 10.7 – April 5, 2011 Regular Board Meeting – Release of the 2011-12 Grant for Student Needs (GSN).
5. Staff Report 9.1 – February 1, 2011 Regular Board Meeting - 2011-12 Budget Schedule and Budget Objectives

COMMENTS:

1. GENERAL

Staff completed presentations to the Board with regards to all aspects of the 2011-12 Budget. A draft of the 2011-12 Budget Estimates was provided to the Board at the June 7, 2011 meeting which combined all the presentations.

Adjustments have been made to the draft provided on June 7, 2011 in order to include certain new initiatives and to incorporate budget reductions necessary to submit a compliant budget. These changes are shown in Appendix E.

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

The EFIS forms have been used to calculate the provincial allocation. The allocation has increased by $12.3 million from the 2010-11 Revised Estimates.

Other Provincial Grants and Other Revenue have been estimated at $12.3 million and are shown in Appendix A-1. A detailed list of Other Provincial grants is provided in Appendix A-9.

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 2011 and have been subsequently reviewed by senior staff.

An estimated ADE of 17,999 elementary students has been used which represents an increase of 77.0 or 0.4% from the 2010-11 Actual ADE. An ADE of 9,750 has been estimated for secondary students, a decrease of 59.2 or 0.6% from the 2010-11 Actual ADE. The overall projected ADE is 27,749 which represents a 0.1% increase over 2010-11 Actual ADE.

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

The operating expenditure projections have increased approximately $10.4 million from the 2010-11 Revised Estimates.

Operating expenditures include a salary component (approximately 85%) and a non-salary component (approximately 15%). The operating expenditure projections total $278.3 million, comprised of $209.3 for classroom expenditures, $42.6 for non-classroom, and $26.4 million for school operations and maintenance and portable leases.

5. NEW INITIATIVES (APPENDIX D) AND BUDGET REDUCTIONS

New initiatives are any costs for programs and/or staffing that did not exist in the previous budget and that a department can not cover with their existing budget. All the new initiatives requested were presented at the June 7, 2011 Regular Board meeting. These new initiatives have been reviewed by staff and the new initiatives included in the budget are listed on Appendix D. It shows that $850,000 of new initiatives have been included in the budget.

In order to include these new initiatives and in order to submit a compliant budget, approximately $1.85 million of budget reductions have been made. These budget cuts have been made in the non-salary, non-benefit areas of the budget. This resulted in an overall decrease in expenditures from the June 7, 2011 Report of $998,794 (see Appendix E) and puts the Board's in-year available for compliance deficit at $2,238,324.

The Presentation to the Board on June 7, 2011 detailed other options that staff would be looking at to balance the budget. Board staff has compiled the actual enrolments for March 31, 2010. Overall, ADE has increased approximately 33 students over the Revised Estimates projection for 2010-11. If there were no additional costs associated with this enrolment, this would provide approximately $300,000 of additional revenue in 2010-11. This would increase the opening accumulated surplus amount for 2011-12. Board staff has also reviewed the 2011-12 enrolment projections. Although the projections are conservative, it would not be financially responsible to increase enrolments without analyzing the corresponding increases in expenses required (i.e. Does the increased enrolment represent an increase in the number of teachers required?). Therefore, the 2011-12 projections have been left as presented on June 7, 2011 and will be updated after the October 31, 2011 count date during the Revised Estimates process.

6. CAPITAL PROJECTIONS (APPENDIX F)

As the Board now reports to the Ministry using PSAB standards, capital assets are recorded on the Statement of Financial Position and amortization and deferred capital contributions are recorded on the Statement of Financial Activities. Appendix F provides a list of all the capital projects budgeted for the 2011-12 fiscal year. It also shows the funding sources for each project.

7. BALANCED BUDGET, 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 different types of spending restrictions for boards are as follows:

1) Achieve balanced budgets.

   School boards are required to have balanced budgets, which requires total spending to be equal to or less than total revenue.

2) Achieve primary class size targets.

3) Special Education Grant is limited to special education expenditures.

4) School Renewal Allocation is limited to capital renewal expenditures.

5) School Board Administration and Governance spending shall not exceed the grant allocation (excluding internal audit).

6) A portion of the Grant for Student Needs (GSN) funding is first to be used for minor tangible capital assets (furniture and equipment that is capitalized),

7) New Teacher Induction Program (NTIP) funding is to be used for eligible NTIP expenditures and are required to meet NTIP program requirements.

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. Staff is in the process of completing the EFIS form submission which will determine the Board's compliance with the enveloping criteria. Staff expects the Board to be compliant in all areas.

8. UPDATED 2011-12 BUDGET SCHEDULE AND OBJECTIVES (APPENDICES G & H)

As the budget schedule indicates, staff intends to file the final Budget Estimates with the Ministry by the June 30, 2011 deadline.

CONCLUSION:

The Budget Estimates reflect the projected funding and proposed expenditure needs for 2011-12.

Once information on actual enrolments and related staffing adjustments becomes available, it is likely that budget revisions will be required. Any necessary budget revisions will be reviewed by senior staff. The Ministry will also require the submission of Revised Estimates, in December 2011, based on the actual October enrolment and funding from the Province will be adjusted to reflect any changes. Any other Provincial operating grants that are announced between now and the Revised Budget date will also be included along with the corresponding expenditures.

RECOMMENDATION:

RESOLUTION

Moved by:
Seconded by:

RESOLVED, that the Board approve the 2011-12 Budget Estimates in the amount of $311,060,405.

REPORT PREPARED BY: F. GIBSON
MANAGER OF BUDGET AND ACCOUNTING SERVICES

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

REPORT 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
2011/12 Budget Estimates

Appendix A-1

	2011/2012 Budget Estimates (in PSAB Format)	% Change (from 10/11 to 11/12)	2010/2011 Revised Estimates (in PSAB Format)	2009/2010 Actuals (in PSAB Format)	2008/2009 Actuals (in PSAB Format)
OPERATING REVENUE					
Province of Ontario					
Legislative Grants	195,873,832	7.21%	182,701,962	183,874,702	166,555,967
Transfer from Classroom Reserve	-	-100.00%	1,005,319	234,100	-
Transfer from (to) Green School Reserve	-	-	-	(175,514)	-
Municipal Taxes	82,360,236	0.16%	82,227,300	80,111,848	80,615,966
	278,234,068	4.63%	265,934,581	264,045,136	247,171,933
Other Provincial Grants					
Prior Year Grant Adjustment - Operating	-	-	-	(19,779)	10,735
Other Provincial Grants (Appendix A-9)	4,423,398	-18.79%	5,447,067	4,137,534	3,898,063
	4,423,398	-18.79%	5,447,067	4,117,755	3,908,798
Other Revenue					
Government of Canada	2,001,964	-6.45%	2,140,105	2,222,694	1,760,137
Tuition Fees	439,500	5.40%	417,000	502,530	529,030
Use of Schools/Rentals	245,000	-46.68%	459,500	223,034	244,974
Cafeteria/Vending Funds/Uniform Commissions	302,000	15.40%	261,701	406,376	909,078
Donations	240,000	20.00%	200,000	275,932	368,689
Sinking Fund Interest	250,000	-	250,000	-	-
Interest Revenue	150,000	100.00%	75,000	160,496	159,336
Miscellaneous Recoveries	-	-	-	137,003	117,865
Recoveries - Secondments	600,530	49.57%	401,500	735,379	554,765
Miscellaneous Revenue	224,095	-21.29%	284,707	1,275,829	1,216,721
EDC Revenue	3,500,000	0.00%	3,500,000	3,414,232	-
	7,953,089	-0.46%	7,989,513	9,353,505	5,860,595
School Generated Funds Revenue	8,800,000	-12.00%	10,000,000	-	-
Amortization of Deferred Capital Contribution	12,499,050	10.59%	11,302,379	-	-
Total Revenue	**311,909,605**	**3.74%**	**300,673,540**	**277,516,396**	**256,941,326**
In-Year Surplus (Deficit) - Available for Compliance	***(2,238,324)***	38.40%	***(1,617,264)***	***2,151,757***	***(1,080,792)***
In-Year Surplus (Deficit) - Unavailable for Compliance (PSAB Adjustments)	3,087,524	-522.73%	(730,378)	-	-
Total In-Year Surplus (Deficit)	**849,200**	**-136.17%**	**(2,347,642)**	**2,151,757**	**(1,080,792)**
Total Revenue Including Surplus (Deficit)	**$ 311,060,405**	**2.65%**	**$ 303,021,182**	**$ 275,364,639**	**$ 258,022,118**

Halton Catholic District School Board
Expenditure Summary
2011/12 Budget Estimates

Appendix A-2

	2011/2012 Budget Estimates (in PSAB Format)	% Change (from 10/11 to 11/12)	2010/2011 Revised Estimates (in PSAB Format)	2009/2010 Actuals (in PSAB Format)	2008/2009 Actuals (in PSAB Format)
Classroom Instruction					
Classroom Teachers	160,843,065	6.39%	151,186,900	143,057,653	132,858,478
Occasional Teachers	4,465,400	7.01%	4,172,700	2,997,760	2,850,978
Teacher Assistants	17,614,800	9.85%	16,035,800	15,799,686	15,526,225
Textbooks & Classroom Supplies	8,612,655	-6.40%	9,201,517	7,159,528	6,972,794
Computers	1,589,805	-18.40%	1,948,290	1,860,534	2,103,745
Professionals, Paraprofessionals & Technical	9,143,690	2.95%	8,881,862	7,709,651	7,381,142
Library and Guidance	5,043,400	-4.67%	5,290,291	4,917,609	5,114,249
Staff Development	1,985,076	-23.36%	2,590,001	2,370,016	2,110,366
Subtotal Classroom Instruction	**209,297,891**	**5.01%**	**199,307,361**	**185,872,437**	**174,917,977**
Non Classroom - School Support Services					
School Administration	18,001,406	0.08%	17,986,777	17,244,131	15,930,590
Teacher Consultants	3,218,412	-2.34%	3,295,468	3,002,069	2,636,449
Continuing Education	5,868,242	-5.20%	6,190,168	6,107,412	5,223,243
Subtotal School Support Services	**27,088,060**	**-1.40%**	**27,472,413**	**26,353,612**	**23,790,282**
Recoverable Expenses	**600,530**	**49.57%**	**401,500**	**735,379**	**554,765**
Other Non Classroom					
Board Administration	8,424,637	-6.11%	8,972,662	7,969,507	7,697,862
Transportation	6,471,791	0.91%	6,413,487	5,680,258	5,932,599
Subtotal Other Non Classroom	**14,896,428**	**-3.18%**	**15,386,149**	**13,649,765**	**13,630,461**
Pupil Accommodation					
School Operations and Maintenance	25,303,309	-0.11%	25,332,104	23,621,032	22,674,193
School Renewal Projects	-	-	-	5,466,260	4,919,058
Portable Leases	1,149,000	-	-	1,194,784	1,292,651
Debt Charges	47,375	-	-	1,267,085	1,265,335
Other Debenture Payments (Interest only from 10-11)	10,966,285	-10.72%	12,282,344	17,204,287	14,977,396
Subtotal Pupil Accommodations	**37,465,969**	**-0.39%**	**37,614,448**	**48,753,448**	**45,128,633**
School Generated Funds Expenditures	**8,800,000**	**-12.00%**	**10,000,000**	**-**	**-**
Amortization Expenditure	**12,499,050**	**3.22%**	**12,108,933**	**-**	**-**
Total Expenditures before PSAB adjustments	**$ 310,647,928**	**2.76%**	**$ 302,290,804**	**$ 275,364,641**	**$ 258,022,118**
PSAB Adjustments					
Increase in Employee Future Benefits	1,562,763	3.85%	1,504,787		
(Decrease) in Accrued Interest on Debentures	(1,150,286)	48.54%	(774,409)		
Total PSAB Adjustment	**$ 412,477**	**-43.53%**	**$ 730,378**	**$ -**	**$ -**
Total Expenditures After PSAB adjustments	**$ 311,060,405**	**2.65%**	**$ 303,021,182**	**$ 275,364,641**	**$ 258,022,118**

Halton Catholic District School Board
Instruction Expenditures
2011/12 Budget Estimates

Appendix A-3

	2011/2012 Budget Estimates (in PSAB Format)	% Change (from 10/11 to 11/12)	2010/2011 Revised Estimates (in PSAB Format)	2009/2010 Actuals (in PSAB Format)	2008/2009 Actuals (in PSAB Format)
CLASSROOM					
Regular Day School					
Classroom Teachers - Salaries & Benefits	145,192,025	6.16%	136,765,400	129,082,369	119,804,734
Classroom Teachers - ESL - Salaries & Benefits	1,926,960	15.28%	1,671,600	1,828,635	1,784,732
Classroom Teachers - Travel	30,500	-1.61%	31,000	26,998	31,914
Occasional Teachers & Assistants - Salaries & Benefits	4,465,400	7.01%	4,172,700	2,997,760	2,850,978
Textbooks and Classroom Material	6,964,005	-10.47%	7,778,530	5,782,593	5,664,365
Furniture and Equipment	966,620	42.09%	680,295	538,566	543,474
Computer - Furniture & Equipment	557,305	-49.29%	1,099,000	259,415	781,276
Computer - Supplies & Services	999,500	19.09%	839,290	1,465,392	1,152,132
Prof. & Paraprofessionals - Computer - Salaries & Benefits	2,249,730	3.15%	2,181,000	1,880,872	1,715,436
Prof. & Paraprofessionals - Salaries & Benefits	1,365,310	4.72%	1,303,800	1,166,015	1,133,586
Prof. & Paraprofessionals - Supplies & Equipment	1,095,500	-16.46%	1,311,292	1,019,259	1,316,182
Library and Guidance - Salaries & Benefits	4,643,240	-0.60%	4,671,400	4,323,058	4,513,344
Library and Guidance - Books & Supplies	400,160	-35.24%	617,891	594,551	600,905
Staff Development	1,893,076	-23.16%	2,463,792	2,245,449	2,010,593
Subtotal Classroom	**$ 172,749,331**	**4.33%**	**$ 165,586,990**	**$ 153,210,932**	**$ 143,903,651**
NON-CLASSROOM					
Regular Day School					
Teacher Consultants - Salaries & Benefits	1,986,290	8.42%	1,831,980	1,849,662	1,633,638
Teacher Consultants - Supplies & Services	284,190	-47.09%	537,129	355,212	276,328
Subtotal Consultants	$ 2,270,480	-4.16%	$ 2,369,109	$ 2,204,874	$ 1,909,966
School Administration					
School Administration - Salaries & Benefits	17,035,406	1.94%	16,711,117	15,982,509	14,949,532
School Administration - Supplies & Services	966,000	-24.27%	1,275,660	1,261,622	981,058
Subtotal School Administration	$ 18,001,406	0.08%	$ 17,986,777	$ 17,244,131	$ 15,930,590
Total Regular Day School - Non Classroom	**$ 20,271,886**	**-0.41%**	**$ 20,355,886**	**$ 19,449,005**	**$ 17,840,556**
Recoverable Expenses	$ 600,530	**49.57%**	$ 401,500	$ 735,379	$ 554,765
Total Instruction	**$ 193,621,747**	**3.91%**	**$ 186,344,376**	**$ 173,395,316**	**$ 162,298,972**

Appendix A-4

Halton Catholic District School Board
Special Education Expenditures
2011/12 Budget Estimates

	2011/2012 Budget Estimates (in PSAB Format)	% Change (from 10/11 to 11/12)	2010/2011 Revised Estimates (in PSAB Format)	2009/2010 Actuals (in PSAB Format)	2008/2009 Actuals (in PSAB Format)
CLASSROOM					
Classroom Teachers - Salaries & Benefits	13,622,980	7.96%	12,618,800	12,050,565	11,157,661
Classroom Teachers - Travel	70,600	-29.47%	100,100	69,086	79,437
Teacher Assistants - Salaries & Benefits	17,614,800	9.85%	16,035,800	15,799,686	15,526,225
Textbooks and Classroom Material	271,430	-23.37%	354,192	695,037	601,264
Furniture & Equipment	410,600	5.69%	388,500	143,332	163,691
Computer Equipment	33,000	230.00%	10,000	135,727	170,337
Prof. & Paraprofessionals - Salaries & Benefits	4,359,150	8.07%	4,033,570	3,541,707	3,144,454
Prof. & Paraprofessionals - Supplies & Equipment	74,000	41.76%	52,200	101,798	71,484
Library and Guidance	-	-100.00%	1,000	-	-
Workshops	92,000	-27.11%	126,209	124,567	99,773
Subtotal Classroom	**$ 36,548,560**	**8.39%**	**$ 33,720,371**	**$ 32,661,505**	**$ 31,014,326**
NON CLASSROOM					
Consultants - Salaries & Benefits	901,830	3.20%	873,900	738,825	672,033
Consultants - Supplies & Services	46,102	-12.12%	52,459	58,370	54,450
Subtotal Consultants	**$ 947,932**	**2.33%**	**$ 926,359**	**$ 797,195**	**$ 726,483**
Total Special Education Expenditures	**$ 37,496,492**	**8.23%**	**$ 34,646,730**	**$ 33,458,700**	**$ 31,740,809**

Appendix A-5

Halton Catholic District School Board
Board Administration Expenditures
2011/12 Budget Estimates

	2011/2012 Budget Estimates (in PSAB Format)	% Change (from 10/11 to 11/12)	2010/2011 Revised Estimates (in PSAB Format)	2009/2010 Actuals (in PSAB Format)	2008/2009 Actuals (in PSAB Format)
Governance /Trustees	**$ 185,100**	**0.00%**	**$ 185,100**	**$ 175,108**	**$ 159,352**
Directors and Supervisory Officers					
Salaries & Benefits	1,896,390	-13.42%	2,190,283	1,940,762	1,764,107
Supplies & Services	100,850	-23.54%	131,900	209,357	141,834
Furniture & Equipment	18,800	-19.31%	23,300	11,814	7,912
Other Expenditures	21,970	-7.47%	23,743	20,616	27,992
Subtotal Directors and Supervisory Officers	**$ 2,038,010**	**-13.98%**	**$ 2,369,226**	**$ 2,182,549**	**$ 1,941,845**
Business and General Administration					
Salaries & Benefits	2,981,589	3.86%	2,870,885	2,731,578	2,565,760
Supplies & Services	101,030	-27.35%	139,070	(89,610)	(8,247)
Furniture & Equipment	16,000	-82.22%	90,000	22,735	13,562
Fees & Contractual Services	296,150	-12.03%	336,650	231,187	245,962
Other Expenditures	60,480	-60.01%	151,246	142,556	138,177
Subtotal Business and General Administration	**$ 3,455,249**	**-3.70%**	**$ 3,587,851**	**$ 3,038,446**	**$ 2,955,214**
Human Resources					
Salaries & Benefits	1,114,658	-5.89%	1,184,420	1,040,439	1,014,365
Supplies & Services	128,280	90.33%	67,400	73,794	96,583
Furniture & Equipment	10,500	-77.32%	46,300	1,003	10,904
Fees & Contractual Services	354,300	0.71%	351,800	296,655	305,775
Other Expenditures	10,100	-16.53%	12,100	3,281	6,920
Subtotal Human Resources	**$ 1,617,838**	**-2.66%**	**$ 1,662,020**	**$ 1,415,172**	**$ 1,434,547**
Information Technology					
Salaries & Benefits	324,240	2.67%	315,800	303,079	288,140
Supplies & Services	30,000	-30.23%	43,000	50,003	30,119
Furniture & Equipment	34,000	70.00%	20,000	17,228	26,599
Other Expenditures	5,000	-16.67%	6,000	6,469	5,252
Subtotal Information Technology	**$ 393,240**	**2.19%**	**$ 384,800**	**$ 376,779**	**$ 350,110**
Bank Financing Charges					
Operating Interest & Bank Charges	150,000	0.00%	150,000	211,114	249,991
Subtotal Bank Financing Charges	**$ 150,000**	**0.00%**	**$ 150,000**	**$ 211,114**	**$ 249,991**
Operations & Maintenance					
Utilities	116,000	0.00%	116,000	116,519	100,805
Building Repairs & Maintenance	96,700	-36.27%	151,725	92,625	78,708
Landscape & Snow Removal	28,000	12.00%	25,000	31,498	22,801
Fire/Security/Monitoring	3,000	0.00%	3,000	1,938	3,040
Waste Disposal	4,500	0.00%	4,500	2,083	2,029
C.E.C Port-A-Pac	-	-	-	-	11,893
C.E.C Port-A-Pac - Lease costs	270,000	1.72%	265,440	262,558	264,567
Contractual Services	67,000	-1.47%	68,000	63,118	67,544
Subtotal Operations & Maintenance	**$ 585,200**	**-7.65%**	**$ 633,665**	**$ 570,339**	**$ 606,803**
Total Board Administration	**$ 8,424,637**	**-6.11%**	**$ 8,972,662**	**$ 7,969,507**	**$ 7,697,862**

Halton Catholic District School Board
Pupil Accommodations Expenditures
2011/12 Budget Estimates

Appendix A-6

	2011/2012 Budget Estimates (in PSAB Format)	% Change (from 10/11 to 11/12)	2010/2011 Revised Estimates (in PSAB Format)	2009/2010 Actuals (in PSAB Format)	2008/2009 Actuals (in PSAB Format)
School Operations					
Salaries & Benefits	10,021,820	6.49%	9,411,314	9,187,669	8,888,061
Professional Development	9,100	-84.99%	60,614	9,582	7,305
Community Use of Schools	370,864	2.57%	361,571	13,612	22,383
Utilities - Hydro	3,180,800	9.46%	2,906,000	3,087,369	2,759,882
Utilities - Natural Gas	1,501,500	10.00%	1,365,000	614,092	967,083
Utilities - Water & Sewer	495,000	10.00%	450,000	509,608	472,840
Maintenance - Supplies and Materials	938,000	-0.57%	943,355	846,394	1,097,991
Travel & Mileage	82,100	-0.92%	82,860	75,767	75,040
Custodial Equipment Repairs	85,000	0.00%	85,000	132,795	135,913
Creative Playground Equipment	-	-100.00%	10,000	1,941	4,369
Telephone	16,000	-5.88%	17,000	17,573	14,924
Plant Office	24,307	33.55%	18,200	12,072	15,120
School Maintenance Services	4,964,000	-19.67%	6,179,370	5,112,496	5,418,007
Furniture & Equipment	220,000	27.91%	172,000	711,651	280,081
Professional Fees	429,000	1.18%	424,000	446,383	404,651
Contractual Services - Security, Fire, etc.	1,734,500	5.28%	1,647,500	1,517,103	1,091,125
Insurance	458,000	0.00%	458,000	338,230	369,876
Portables Set-ups/Moving Expenses	545,500	0.00%	545,500	489,829	471,221
Continuing Education/ALC Operating Costs	227,818	16.94%	194,820	496,866	178,321
Subtotal School Operations	**$ 25,303,309**	**-0.11%**	**$ 25,332,104**	**$ 23,621,032**	**$ 22,674,193**
School Renewal Projects	0	-	0	5,466,260	4,919,058
School Renewal - Energy Efficiency Grant	0	-	0	0	0
School Renewal Projects	**$ -**	**-**	**$ -**	**$ 5,466,260**	**$ 4,919,058**
New Pupil Places					
Portable Leases	1,149,000	-	-	1,194,784	1,159,682
Continuing Education/ALC Leases	-	-	-	-	132,969
Subtotal New Pupil Places	$ 1,149,000	-	$ -	$ 1,194,784	$ 1,292,651
Debt Charges					
Debt Charges	-	-	-	1,219,710	1,217,960
Debt Charges-Permanent Financing of NPF	47,375	-	-	47,375	47,375
Subtotal Debt Charges	$ 47,375	-	$ -	$ 1,267,085	$ 1,265,335
Other Debenture Payments					
LEIP - Debenture (Interest only from 10/11)	319,314	-3.46%	330,750	881,502	881,502
Turf Loan (Interest only from 10/11)	138,298	-9.70%	153,146	433,993	-
OSBFC Debenture (Interest only from 10/11)	6,930,788	-19.05%	8,561,356	13,723,659	13,723,659
OFA Debenture (Interest only from 10/11)	3,577,885	10.53%	3,237,092	2,165,133	372,235
Subtotal Other Debenture Payments	**$ 10,966,285**	**-10.72%**	**$ 12,282,344**	**$ 17,204,287**	**$ 14,977,396**
Total Pupil Accommodations	**$ 37,465,969**	**-0.39%**	**$ 37,614,448**	**$ 48,753,448**	**$ 45,128,633**

Appendix A-7

Halton Catholic District School Board
Continuing Education/Adult Learning Centre Expenditures
2011/12 Budget Estimates

	2011/2012 Budget Estimates (in PSAB Format)	% Change (from 10/11 to 11/12)	2010/2011 Revised Estimates (in PSAB Format)	2009/2010 Actuals (in PSAB Format)	2008/2009 Actuals (in PSAB Format)
Continuing Education					
Salaries & Benefits	4,736,694	-3.93%	4,930,401	4,825,629	4,388,140
Supplies & Services	229,233	-18.20%	280,246	214,437	288,506
Furniture & Equipment	12,000	-80.79%	62,480	201,328	47,985
Fees & Contractual Services	18,000	-57.65%	42,500	82,697	144,399
Renovations	-	-	-	45,284	-
Transportation - LINC, Summer School	65,805	-49.62%	130,620	45,413	51,168
ALC Leases/Rentals	806,510	8.41%	743,921	692,624	303,045
Total Continuing Education	**$ 5,868,242**	**-5.20%**	**$ 6,190,168**	**$ 6,107,412**	**$ 5,223,243**

Appendix A-8

Halton Catholic District School Board
Transportation Expenditures
2011/12 Budget Estimates

	2011/2012 Budget Estimates (in PSAB Format)	% Change (from 10/11 to 11/12)	2010/2011 Revised Estimates (in PSAB Format)	2009/2010 Actuals (in PSAB Format)	2008/2009 Actuals (in PSAB Format)
Transportation - General					
Salaries & Benefits	273,360	6.67%	256,260	228,996	217,023
Supplies & Services	25,235	-32.55%	37,411	22,477	16,594
Furniture & Equipment	3,547	23.55%	2,871	2,754	2,098
Fees & Contractual Services	161,680	-24.96%	215,471	136,198	143,210
Subtotal Transportation - General	463,822	-9.41%	512,013	390,425	378,925
Transportation - Home to School	6,007,969	1.80%	5,901,474	5,289,833	5,553,674
Total Transportation	**$ 6,471,791**	**0.91%**	**$ 6,413,487**	**$ 5,680,258**	**$ 5,932,599**

Other Provincial Grants included in 2011-12 Budget Estimates

Grant Description	*Budget*
DIFFERENTIATED INSTRUCTION (D.I)	13,322
FIRST NATION/METIS/INUIT EDUCATION	25,500
AUTISM SUPPORT AND TRAINING	44,102
OUTREACH COORDINATOR	73,600
LIBRARY STAFFING GRANT	116,600
MATH & LITERACY (GAINS)	82,121
FSL GRANT - 200910 TO 201213	110,445
NETWORK-SCHOOLS HELPING SCHL	146,496
NETWORK-SCHOOL IN THE MIDDLE	25,000
S.S.SCHLS & CROSS PANEL TEAMS	20,753
M.I.S.A - P.N.C.	51,300
Sub-total	**709,239**
O.Y.A.P GRANT	92,529
LBS GRANTS	73,500
PROVINCE OF ONTARIO-CITIZENSHIP	828,000
EARLY LEARNING PROGRAM	2,720,130
Sub-total	**3,714,159**
Total Other Provincial Grants per A-1	**$ 4,423,398**

Halton Catholic District School Board
Summary of Expenditures by Expenditure Type
2011-12 Budget Estimates

	2011-12 Preliminary Budget	% of total budget	$ increase (from 10/11 to 11/12)	% increase (from 10/11 to 11/12)	2010-11 Revised Estimates	% of total budget	2009-10 Actuals	% of total budget	2008-09 Actuals	% of total budget
Operating										
Salary & Wages	209,946,327	75.4%	10,959,862	5.5%	198,986,465	74.3%	186,729,714	74.6%	174,612,255	74.1%
Employee Benefits	28,493,545	10.2%	1,544,445	5.7%	26,949,100	10.1%	27,183,417	10.9%	25,366,320	10.8%
Total Salaries and Benefits	**238,439,872**	**85.7%**	**12,504,307**	**5.5%**	**225,935,565**	**84.3%**	**213,913,131**	**85.5%**	**199,978,575**	**84.9%**
Professional Development	1,132,674	0.4%	(440,469)	-28.0%	1,573,143	0.6%	942,879	0.4%	940,909	0.4%
Supplies & Services (Appendix B-1)	23,483,173	8.4%	(2,037,852)	-8.0%	25,521,025	9.5%	20,282,294	8.1%	20,230,271	8.6%
Replacement Furniture & Equipment	26,500	0.0%	(500)	-1.9%	27,000	0.0%	718	0.0%	67,638	0.0%
Capital Expenditure	33,000	0.0%	(724,280)	-95.6%	757,280	0.3%	1,506,551	0.6%	991,835	0.4%
Operating Interest	150,000	0.1%	-	0.0%	150,000	0.1%	211,114	0.1%	249,991	0.1%
Rentals & Leases	1,878,465	0.7%	1,180,045	169.0%	698,420	0.3%	900,414	0.4%	1,054,307	0.4%
Fees & Contractuals (Appendix B-2)	11,757,471	4.2%	68,860	0.6%	11,688,611	4.4%	10,842,514	4.3%	10,874,252	4.6%
Other	566,553	0.2%	(177,009)	-23.8%	743,562	0.3%	896,184	0.4%	737,598	0.3%
ALC Lease/Rentals	806,510	0.3%	62,589	8.4%	743,921	0.3%	692,624	0.3%	393,290	0.2%
Transfers to Other Boards	61,000	0.0%	-	0.0%	61,000	0.0%	43,803	0.0%	49,012	0.0%
Total Other Operating	39,895,346	14.3%	(2,068,616)	-4.9%	41,963,962	15.7%	36,319,095	14.5%	35,589,103	15.1%
Total Operating	**278,335,218**	**100.0%**	**10,435,691**	**3.9%**	**267,899,527**	**100.0%**	**250,232,226**	**100.0%**	**235,567,678**	**100.0%**
Capital										
School Renewal Projects	-	0.0%	-	-	-	0.0%	5,466,260	37.4%	4,919,058	33.7%
Debt Charges & Interest	47,375	0.4%	47,375	-	-	0.0%	1,267,085	5.0%	1,265,335	5.6%
Capital Leases	-	0.0%	-	-	-	0.0%	1,194,784	4.8%	1,292,651	5.8%
Turf Loan Interest Payments	138,298	1.3%	(14,848)	-9.7%	153,146	1.2%	433,993	-	-	-
OSBFC Debenture Interest Payments	6,930,788	62.9%	(1,961,318)	-22.1%	8,892,106	72.4%	14,605,160	58.1%	14,605,161	65.0%
OFA Debenture Interest Payments	3,897,199	35.4%	660,107	20.4%	3,237,092	26.4%	2,165,133	-	372,235	-
Total Capital	**11,013,660**	100.0%	**(1,268,684)**	-10.3%	**12,282,344**	100.0%	**25,132,415**	100.0%	**22,454,440**	100.0%
PSAB Adjustments										
School Generated Funds	**8,800,000**	**40.5%**	**(1,200,000)**	**-12.0%**	**10,000,000**	**43.8%**	**-**	**0.0%**	**-**	**0.0%**
Amortization Expenditures	**12,499,050**	**57.6%**	**390,117**	**3.2%**	**12,108,933**	**53.0%**	**-**	**-**	**-**	**-**
Increase in Employee Future Benefits	1,562,763	7.2%	57,976	3.9%	1,504,787	6.6%	-		-	
(Decrease) in Accrued Interest on Debenture	(1,150,286)	-5.3%	(375,877)	48.5%	(774,409)	-3.4%	-		-	
	412,477	1.9%	**(317,901)**	-43.5%	**730,378**	3.2%	-		-	
Total PSAB Adjustments	**21,711,527**	100.0%	**(1,127,784)**	-4.9%	**22,839,311**	100.0%	-	-	-	-
Total Expenditures (before PSAB adjustments)	**$ 311,060,405**	100.0%	**8,039,223**	2.7%	**$ 303,021,182**	100.0%	**$ 275,364,641**	100.0%	**$ 258,022,118**	100.0%

Appendix B

HALTON CATHOLIC DISTRICT SCHOOL BOARD
2011-12 Budget Estimates
Supplies and Services

Description	2011-12 Budget Estimates	2010-11 Revised Estimates	2009-10 Actual	2008-09 Actual
ADVERTISING	$ 90,455	$ 128,495	$ 119,640	$ 165,762
APPLICATION SOFTWARE	160,100	97,100	122,016	109,545
ASPHALT/CONCRETE	100,000	204,000	249,003	207,510
ASSOC. & MEMBERSHIP FEES-BOARD	5,500	5,500	6,196	5,696
AUDIO VISUAL MATERIALS	125,800	138,800	102,352	39,115
AUTOMOBILE REIMBURSEMENT	368,090	475,446	454,047	400,898
COPYING INSTRUCTIONAL	237,401	208,008	93,695	79,874
FIELD TRIPS	265,320	497,981	304,780	259,276
INSTRUCTIONAL MATERIALS	3,166,115	2,546,372	1,644,131	1,799,979
INSTRUCTIONAL SUPPLIES	2,288,022	2,866,473	1,623,354	1,528,587
LIBRARY BOOKS	313,160	496,830	427,007	422,266
MAINTENANCE SUPPLIES & SERVICES	5,418,616	6,702,489	5,210,223	5,663,037
MISCELLANEOUS	68,500	75,288	76,659	32,868
NON-CAPITAL FURNITURE & EQUIPMENT	2,541,972	2,724,238	1,426,590	1,277,600
OFFICE SUPPLIES & SERVICES	161,400	433,631	984,616	932,053
OTHER TRAVEL EXPENSE	10,150	9,550	10,261	8,598
PERIODICALS	32,405	36,150	45,875	43,680
PLANT OPERATIONS SUPPLIES	939,000	944,355	871,425	822,537
POSTAGE	24,311	23,311	34,563	36,411
PRINTING & PHOTOCOPYING	443,743	473,758	700,134	397,742
RECRUITMENT OF STAFF	14,500	21,500	40,913	77,723
REPAIRS	273,000	294,508	269,067	331,166
TELECOMMUNICATIONS	390,438	388,942	403,419	374,836
TEXTBOOKS & LEARNING MATERIALS	662,655	782,300	649,348	829,245
UTILTIES	5,351,520	4,915,000	4,381,934	4,360,355
VEHICLE MAINTENANCE & SUPPLIES	31,000	31,000	31,046	23,912
	$ 23,483,173	$ 25,521,025	$ 20,282,294	$ 20,230,271

HALTON CATHOLIC DISTRICT SCHOOL BOARD
2011-12 Budget Estimates
Fees and Contractual Expenditures

Description	2011-12 Budget Estimates	2010-11 Revised Estimates	2009-10 Actual	2008-09 Actual
AUDIT FEES	$ 54,756	$ 54,588	$ 49,868	$ 55,390
LEGAL FEES	196,534	163,054	291,823	200,845
OTHER PROFESSIONAL FEES	611,765	599,765	743,415	675,761
OTHER CONTRACTUAL SERVICES	3,029,517	3,327,986	3,109,249	2,947,594
TRANSPORTATION	6,105,093	5,901,474	5,289,833	5,589,191
TEMPORARY ASSISTANCE	50,000	43,800	29,905	21,443
COURIER	148,200	148,500	99,300	101,103
SOFTWARE FEES & LICENSES	548,434	436,328	348,984	407,305
HARDWARE MAINTENANCE	52,000	52,000	58,852	63,789
INSURANCE	461,172	461,116	341,295	373,488
PORTABLE SET-UP	500,000	500,000	479,990	438,343
	$ 11,757,471	$ 11,688,611	$ 10,842,514	$ 10,874,252

Halton Catholic District School Board
Day School Average Daily Enrolment (ADE)
2011-12 Budget Estimates

	Projected FTE Oct 31/11	Projected FTE Mar 31/12	2011-12 Projected ADE	% Change	2010-11 Actual ADE	% Change	Actual FTE Oct 31/10	Projected FTE Mar 31/11	2010-11 Projected ADE	% Change	2009-10 Actual ADE	% Change	2008-09 Actual ADE	% Change
JK	822.50	829.50	826.00	2.5%	805.50	2.8%	803.00	805.50	804.25	2.6%	783.50	1.0%	776.00	-0.7%
SK	859.50	867.50	863.50	0.8%	857.00	-2.0%	853.50	856.00	854.75	-2.3%	874.50	-0.5%	879.00	8.5%
Gr. 1 to 3	5,845.00	5,878.00	5,861.50	0.0%	5,860.00	0.8%	5,845.00	5,879.00	5,862.00	0.8%	5,814.50	5.2%	5,526.00	1.0%
Gr. 4 to Gr. 8	10,427.00	10,469.00	10,448.00	0.5%	10,399.50	0.5%	10,379.00	10,420.00	10,399.50	0.5%	10,344.50	-1.6%	10,510.50	-0.7%
Elementary Day School Enrolment	17,954.00	18,044.00	17,999.00	0.4%	17,922.00	0.6%	17,880.50	17,960.50	17,920.50	1.3%	17,817.00	0.7%	17,691.50	0.3%
Secondary Day School Enrolment	9,895.00	9,605.00	9,750.00	-0.6%	9,809.21	0.3%	9,915.38	9,639.55	9,777.47	0.0%	9,779.09	2.7%	9,520.16	2.2%
Total Day School ADE	27,849.00	27,649.00	27,749.00	0.1%	27,731.21	0.5%	27,795.88	27,600.05	27,697.97	0.4%	27,596.09	1.4%	27,211.66	0.9%

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

Appendix C

Halton Catholic District School Board
2011-12 Budget Estimates

New Initiatives included in 2011-12 Budget

Description	*Salary*	*Non-Salary*	*Total*
New Supervisor (Early Learning Program (ELP) Expansion)	50,000		50,000
Increase in School Contingency Due to Decrease in School Generated Funds Expected		450,000	450,000
2 New Social Workers	150,000		150,000
Technology Program at St. Thomas Aquinas		200,000	200,000
Total	**$ 200,000**	**$ 650,000**	**$ 850,000**

Appendix D

Halton Catholic District School Board
Operating and Capital - Revenues and Expenditures
2011-12 Budget Estimates

	2011-12 Budget Estimates June 7, 2011	Changes	2011-12 Budget Estimates June 21, 2011
Revenue			
GSN	278,234,068	-	278,234,068
Other Provincial Grants	4,423,398	-	4,423,398
Other Operating	7,953,089	-	7,953,089
Amortization of Deferred Capital Contribution	12,499,050	-	12,499,050
School Generated Funds	8,800,000	-	8,800,000
Total Revenue	**311,909,605**	**-**	**311,909,605**
Expenditures			
Operating Expenses	279,334,012	(998,794)	278,335,218
Amortization Expense	12,499,050	-	12,499,050
School Generated Funds	8,800,000	-	8,800,000
Employee Future Benefits and Interest Accrual	412,477		412,477
OSBFC Debenture Payments	6,978,457	(294)	6,978,163
OFA Debenture Payments	3,897,199	-	3,897,199
Turf Loan Debenture Payments	138,298	-	138,298
Total Expenses	**312,059,493**	**(999,088)**	**311,060,405**
Surplus (Deficit)	**(149,888)**	**999,088**	**849,200**

Appendix E

Halton Catholic District School Board
2011 - 2012 PSAB Capital Budget

Expenditures ($ 000's)	Total Estimated Capital Budget	Funding Sources					
		New Pupil Places	Energy Initiatives	School Renewal	EDC	Proceeds of Disposition and other	Total Funding
Construction in Progress							
St. Ignatius of Loyola	11,362,878	577,871	2,857,239	6,991,749	-	936,019	11,362,878
Milton Secondary	24,500,000	24,500,000					24,500,000
Security Cameras (Secodnary Schools)	2,000,000	-		2,000,000	-	-	2,000,000
Land Purchase	6,700,000				6,700,000		6,700,000
Total Capital Expenditures	**$ 44,562,878**	**$ 25,077,871**	**$ 2,857,239**	**$ 8,991,749**	**$ 6,700,000**	**$ 936,019**	**$ 44,562,878**

Appendix F

Halton Catholic District School Board

2011-12 Budget Estimates Schedule

#	Date (2011)	Completed	Activity
1	December 3/10	✓	Letter from the Minister of Education - Annual GSN Consultation
2	January 13th	✓	GSN Consultation Session with Provincial School Business Associations
3	January 19th	✓	Submit Enrolment Projections to the Ministry of Education (with Revised Estimates)
4	February 1st	✓	Present 2011-12 Budget Estimates Schedule & Objectives to the Board
5	March 29th	✓	Release of the 2011-12 Provincial Budget (March Year-End)
6	March 31st	✓	Release of Grant for Student Needs (GSN)
7	March 31st	✓	Salary and FTE staffing "snapshot" from HR/Payroll System (base for 2011-12 budget)
8	April 5th	✓	Board Report - Release of Grant for Student Needs (GSN)
9	April 11th	✓	Overview of Salaries & Benefits Budget Estimates (Administrative Council)
10	April 19th	✓	Establish schools preliminary budget (amounts per pupil x projected enrolment)
11	April 21st	✓	Distribute Budget Input Package to Departments
12	April 21st	✓	Education Finance Information System (EFIS) forms Version 1 released
13	April 26th	✓	Special Education Budget Presentation to SEAC #1
14	April 28th	✓	Version 2 of EFIS Released by Ministry
15	April 29th	✓	Receive Budget Submissions from Departments
16	May 2nd	✓	Budget Estimates Update (Administrative Council)
17	May 3rd	✓	Presentation to Board - Salaries and Benefits Budget
18	May 9th	✓	Budget Estimates Update (Administrative Council)
19	May 16th	✓	Budget Estimates Update (Administrative Council)
20	May 17th	✓	Presentation to Board - Grant Revenue Calculation
21	May 18th	✓	Version 3 of EFIS Released by Ministry
22	May 24th	✓	Budget Estimates Update (Administrative Council)
23	May 30th	✓	Budget Estimates Update (Administrative Council)
24	May 30th	✓	Special Education Budget Presentation to SEAC #2
25	June 3rd	✓	Version 4 of EFIS Released by Ministry
26	June 6th	✓	Budget Estimates update (Administrative Council)
27	June 7th	✓	Presentation to Board - Other Expenses
28	June 7th	✓	Draft Budget Estimates to the Board
29	June 10th	✓	Version 5 of EFIS Released by Ministry
30	June 13th	✓	Review of Final Draft of the Budget Estimates (Administrative Council)
31	June 21st		Final Budget Estimates Report to the Board for Approval
32	June 22nd		Post Final Budget Report on Public Website
33	June 30th		Submission of Budget Estimates to the Ministry (EFIS)
34	June 30th		Submission of Budget Estimates to OCSTA (EFIS)

Budget Objectives

1. ***To provide programs which increase the level of knowledge and experience of Catholic moral Teaching and Tradition, that is faithful to the Magisterium of the Catholic Church, for all in our Board.***

   These programs include Parish involvement, ongoing vocations awareness, Catholic Faith formation, Religious Education Courses, Chaplaincy services, student retreats and Christ-centered staff development.

2. ***To allocate resources so that all students have an equal educational opportunity.***

   Resources are allocated on an equitable basis, striving to provide equal opportunity.

3. ***To align the budget with the Board's Vision Statement and the Strategic Planning and Renewal Process.***

4. ***To provide a safe environment for all students and staff.***

   Initiatives include school upgrading and health and safety projects.

5. ***To implement changes in employee remuneration as approved by the Board.***

   Appropriate adjustments are provided in accordance with legislation and collective agreements.

6. ***To implement all capital projects approved by the Board.***

   Staff will review the multi-year plan for all capital projects.

7. ***To provide funds for professional development opportunities.***

   Funds are provided for all staff, trustees and the members of the Catholic School Councils.

8. ***To continue the Adult and Continuing Education Programs.***

   The Adult and Continuing Education programs will continue to be based on a self-balancing budget.

9. ***To continue to emphasize the involvement of the school community.***

   The Board will continue to encourage dialogue with its Catholic School Councils.

10. ***To continue the development of partnerships and cost-sharing initiatives where these are not inconsistent with our Catholic mandate and where such partnerships can be shown to make meaningful and cost-effective contributions towards our mission.***

    This will be done in collaboration with other Boards, Municipalities and other agencies.

11. ***To implement all programs funded by the Ministry of Education.***

    Funds will be allocated to implement and support programs funded by the Ministry of Education.

12. ***To conform with budget restrictions in accordance with the Education Act and Regulations thereto.***

    This will include providing a balanced budget and ensuring that the enveloping provisions related to Special Education, Pupil Accommodation, as well as Governance and Administration, are complied with.

13. ***To develop and maintain accountability frameworks as required by the Ministry of Education.***

    This will be done in cooperation with the Ministry of Education to ensure that the Board meets or exceeds the requirements.

14. ***To provide a range of placements for Special Education Students as required by the Ministry of Education.***

    The Board will continue to review placement options for identified students and to provide those that are most suited to the needs of those students in accordance with legislative guidelines.