

## **2009-10 REVISED BUDGET ESTIMATES**

### **PURPOSE:**

To provide the Board with the 2009-10 Revised Estimates for approval.

### **BACKGROUND:**

Action Report Item 8.1 – June 16, 2009 Board Meeting – 2009-10 Budget Estimates

### **COMMENTS:**

#### **1. GENERAL**

The Board approved a balanced budget for the 2009-10 fiscal year on June 16, 2009. The Revised Estimates are due to the Ministry on December 15, 2009. As the attached Revised Estimates schedule (Appendix F) indicates, it is expected that the Revised Estimates will be submitted to the Ministry after approval by the Board of Trustees on December 15, 2009.

The total expenditures for the Revised Estimates equal \$275.6 million which is comprised of \$250.6 million for operating expenditures and \$25.0 million for capital expenditures. These equal the revenue projections to produce a balanced revised budget for 2009-10. This represents a 3.8% overall increase (2.1% increase in operating and 25.4% increase in capital) from the 2009-10 Original Budget. See Appendix E for a summary of changes from the 2009-10 Original Budget.

The Revised Budget is an important update to the Original Budget, and as such supersedes it. The monthly budget reports presented to the Board will now compare actual expenditures and commitments to the Revised Budget. In order to have the Revised Budget shown in the 2009-10 Financial Statements, which allows for a meaningful comparison to the actual revenues and expenditures, it must be approved by the Board.

#### **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 \$40,000 from the Original Budget.

Other Provincial Grants have increased by approximately \$4.1 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 \$600,000 due to various adjustments made to better reflect the actual revenue expected in 2009-10.

As with the 2009-10 Original Estimates, the Board needed to use a portion of the Classroom Reserve to balance the 2009-10 fiscal year. It is estimated that \$665,286 will be transferred from the Classroom Reserve as compared to \$377,449 in the Original Estimates. Even though the amount is higher than the Original Estimates, the Board did not use any of the Classroom Reserve for the 2008-09 fiscal year even though \$ 341,199 was expected to be used. Therefore, it is projected that the Board will actually be in a better position than expected at the end of 2009-10.

### **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 2009 and have been subsequently reviewed by senior staff.

The Revised Estimates projected enrolment has been updated to reflect actual enrolment on October 31, 2009. As a result, the revised projected ADE of 17,815.0 elementary students is 0.5% higher than the elementary enrolment used in the Original Budget (17,715.0). An ADE of 9,632.5 has been estimated for secondary students, which is a 0.3% increase from the 9,607.5 used in the Original Budget. This results in an overall increase of 0.5% over the Original Budget and a 0.9% increase over the 2008-09 Actual ADE.

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

The operating expenditure projections have increased approximately \$5.1 million from the 2009-10 Original Budget. The increase is mainly a result of increases in other provincial grants (the corresponding expenditures) and increased teacher salary costs due to increased enrolment.

Operating expenditures include a salary component (approximately 84.4%) and a non-salary component (approximately 15.6%). The operating expenditure projections total \$250.6 million, comprised of \$185.8 for classroom expenditures, \$40.5 for non-classroom, and \$24.2 million for school operations and maintenance.

The salary component was estimated using the staff complement at October 31, 2009 and taking into account Provincial Discussion Table (PDT) requirements.

For the non-salary component, the expenses remained relatively unchanged from the 2009-10 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 \$25.0 million, up \$5.0 million from the 2009-10 Original Budget. This is due to the fact that when the Original Budget was submitted, it was expected that the 2008-09 School Renewal projects would be completed before the end of the fiscal year. The \$5.0 million includes the carryover of approved projects which were not completed in 2008-09.

### **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. Special education is overspent by approximately \$4.5 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 2009-10 Revised Estimates have a total administration and governance allocation of \$7,457,739 (Appendix B) and expenditures of \$8,347,566 (Appendix A-2), which when netted with other income of \$795,961 results in the Board being non-compliant by \$86,943 or 1.2% of the allocation. Staff will review the revenues and expenditures attributed to this envelope during the remainder of the year, in an effort to eliminate this shortfall.

- 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 2009-10 received/spent to November 30, 2009. The amounts to November 30, 2009 are compared to the Revised Estimates to show the percentage received/spent. At November 30, 2009, 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 revenues. For expenditures, some full year commitments have been recorded, specifically for secondments and portable leases that has resulted in the percentage being slightly higher than expected for recoverable expenses and leases. Therefore, the 2009-10 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 2010 and show comparative year-to-date percentage received/spent in 2008-09, as a guide.

**SUMMARY:**

The Revised Estimates reflect the projected funding and proposed expenditure needs for 2009-10 based on the best information currently available. The 2009-10 Revised Estimates reflect a balanced budget, after using approximately \$665,000 of the Classroom Reserve. The Board will have approximately \$574,000 remaining in the Classroom Reserve to help balance the 2010-11 fiscal year as compared to the \$490,000 that was expected to be remaining in the Original Estimates.

It is expected that there will be ongoing budget challenges in the 2010-11 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 2009-10 Revised Budget Estimates in the amount of \$275,648,122.

**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**  
**2009/10 Revised Estimates**

Appendix A-1

	<b>2009/2010 Revised Budget Estimates</b> <small>(in PSAB Format)</small>	<b>2009/2010 Revenues and Receipts Nov.30/09</b> <small>(in PSAB Format)</small>	<b>2009/2010 Remaining Balance</b> <small>(in PSAB Format)</small>	<b>Pct Received</b>	<b>2009/2010 Original Budget Estimates</b> <small>(in PSAB Format)</small>	<b>2008/2009 Actuals</b> <small>(in PSAB Format)</small>	<b>2007/2008 Actuals</b> <small>(in PSAB Format)</small>
<b>OPERATING REVENUE</b>							
<b>Province of Ontario</b>							
Legislative Grants	180,704,206	53,580,433	127,123,773	29.7%	180,662,799	166,555,967	155,667,717
Municipal Taxes	80,635,000	10,381,548	70,253,452	12.9%	80,635,000	80,615,966	77,355,044
	<u>261,339,206</u>	<u>63,961,981</u>	<u>197,377,225</u>	<u>24.5%</u>	<u>261,297,799</u>	<u>247,171,933</u>	<u>233,022,761</u>
<b>Transfer from (to) Deferred Revenue (Externally Restricted Reserves)</b>							
Classroom Reserve	665,286	-	665,286	-	377,449	-	197,604
	<u>665,286</u>	<u>-</u>	<u>665,286</u>	<u>-</u>	<u>377,449</u>	<u>-</u>	<u>197,604</u>
<b>Other Provincial Grants</b>							
Prior Year Grant Adjustment - Operating	-	(8,427)	8,427	-	-	10,735	(3,948)
Other Provincial Grants	5,672,751	3,848,529	1,824,222	67.8%	1,575,249	3,898,063	3,114,884
	<u>5,672,751</u>	<u>3,840,102</u>	<u>1,832,649</u>	<u>67.7%</u>	<u>1,575,249</u>	<u>3,908,798</u>	<u>3,110,936</u>
<b>Other Revenue</b>							
Government of Canada	2,321,210	122,560	2,198,650	5.3%	2,091,010	1,760,137	1,397,544
Tuition Fees	541,500	341,527	199,973	63.1%	541,500	529,030	774,887
Use of Schools/Rentals	245,000	172,728	72,272	70.5%	225,000	244,974	190,657
Cafeteria and Vending Revenue	300,000	35,991	264,009	12.0%	300,000	909,078	359,047
Interest Revenue	175,000	15,124	159,876	8.6%	175,000	159,336	495,108
Donation Revenue	150,000	170,317	(20,317)	113.5%	150,000	368,689	239,567
Miscellaneous Recoveries	-	8,956	(8,956)	-	-	117,865	124,796
Recoveries - Secondments	607,000	13,748	593,252	2.3%	386,000	554,765	559,023
Miscellaneous Revenue	327,049	401,507	(74,458)	122.8%	192,370	1,216,721	1,311,864
	<u>4,666,759</u>	<u>1,282,458</u>	<u>3,384,301</u>	<u>27.5%</u>	<u>4,060,880</u>	<u>5,860,595</u>	<u>5,452,493</u>
<b>Total Operating Revenue</b>	<b><u>272,344,002</u></b>	<b><u>69,084,541</u></b>	<b><u>203,259,461</u></b>	<b><u>25.4%</u></b>	<b><u>267,311,377</u></b>	<b><u>256,941,326</u></b>	<b><u>241,783,794</u></b>
Transfer from (to) Internally Restricted Reserve (net) Note #1	3,304,120	1,386,697	1,917,423	42.0%	(1,838,296)	1,080,792	(105,376)
<b>Total Revenue</b>	<b><u>\$ 275,648,122</u></b>	<b><u>\$ 70,471,238</u></b>	<b><u>\$ 205,176,884</u></b>	<b><u>25.6%</u></b>	<b><u>\$ 265,473,081</u></b>	<b><u>\$ 258,022,118</u></b>	<b><u>\$ 241,678,418</u></b>

Note #1

Transfer from Working Funds Reserve (Port-A-Pac Lease)	265,440	265,440
Transfer to the LEIP Reserve (From School Operations)	(700,000)	(700,000)
Transfer from the LEIP Reserve (LEIP Deventure - Appendix A-6)	881,502	881,502
Transfer from Community Use of School Reserve(Turf Loan - Appendix A-6)	433,993	-
2008-09 Transfer from Internally Restricted reserve(0809 Rollover)	1,386,697	-
Transfer to the PAG Reserve - Grant (Appendix B)	(20,366,555)	(20,103,311)
Less: Estimated Leases (Appendix A-6)	1,105,000	1,105,000
Less: Estimated School Renewal Projects (Appendix A-6)	4,500,000	915,000
Transfer from the PAG Reserve (OSBFC/OFA Deventure Appendix A-6)	15,798,043	15,798,073
	<u>\$ 3,304,120</u>	<u>\$ (1,838,296)</u>

**Halton Catholic District School Board  
Expenditures - Operating Fund  
2009/10 Revised Estimates**

Appendix A-2

	<b>2009/2010 Revised Budget Estimates</b> <small>(in PSAB Format)</small>	<b>2009/2010 Expenses and Commitments Nov.30/09</b> <small>(in PSAB Format)</small>	<b>2009/2010 Remaining Balance</b> <small>(in PSAB Format)</small>	<b>Pct Spent</b>	<b>2009/2010 Original Budget Estimates</b> <small>(in PSAB Format)</small>	<b>2008/2009 Actuals</b> <small>(in PSAB Format)</small>	<b>2007/2008 Actuals</b> <small>(in PSAB Format)</small>
<b>Classroom Instruction</b>							
Classroom Teachers	141,157,767	41,080,766	100,077,001	29.1%	140,050,280	132,858,478	123,616,283
Supply Teachers	2,697,000	802,704	1,894,296	29.8%	2,697,000	2,850,978	2,500,896
Teacher Assistants	15,282,000	4,573,687	10,708,313	29.9%	15,412,000	15,526,225	14,969,094
Textbooks & Classroom Supplies	8,692,937	2,019,849	6,673,088	23.2%	7,307,035	6,972,794	6,767,117
Computers	1,841,642	985,344	856,298	53.5%	1,763,100	2,103,745	1,948,515
Professionals, Paraprofessionals & Technical	7,700,459	2,368,983	5,331,476	30.8%	7,581,299	7,381,142	6,286,514
Library and Guidance	5,445,052	1,560,562	3,884,490	28.7%	5,296,145	5,114,249	4,706,124
Staff Development	3,014,003	499,226	2,514,777	16.6%	2,385,536	2,110,366	1,781,278
<b>Subtotal Classroom Instruction</b>	<b>185,830,860</b>	<b>53,891,121</b>	<b>131,939,739</b>	<b>29.0%</b>	<b>182,492,395</b>	<b>174,917,977</b>	<b>162,575,821</b>
<b>Non Classroom - School Support Services</b>							
School Administration	17,206,285	4,480,364	12,725,921	26.0%	16,801,300	15,930,590	14,702,431
Teacher Consultants	2,916,607	749,373	2,167,234	25.7%	2,654,700	2,636,449	2,479,017
Continuing Education	5,585,502	1,351,762	4,233,740	24.2%	5,258,420	5,223,243	4,863,401
<b>Subtotal School Support Services</b>	<b>25,708,394</b>	<b>6,581,499</b>	<b>19,126,895</b>	<b>25.6%</b>	<b>24,714,420</b>	<b>23,790,282</b>	<b>22,044,849</b>
<b>Recoverable Expenses</b>	<b>607,000</b>	<b>199,694</b>	<b>407,306</b>	<b>32.9%</b>	<b>386,000</b>	<b>554,765</b>	<b>559,023</b>
<b>Other Non Classroom</b>							
Board Administration	8,347,566	2,422,438	5,925,128	29.0%	8,238,975	7,697,862	7,655,106
Transportation	5,881,175	1,684,120	4,197,055	28.6%	5,868,675	5,932,599	5,372,343
<b>Subtotal Other Non Classroom</b>	<b>14,228,741</b>	<b>4,106,558</b>	<b>10,122,183</b>	<b>28.9%</b>	<b>14,107,650</b>	<b>13,630,461</b>	<b>13,027,449</b>
<b>Pupil Accommodation</b>							
School Operations and Maintenance	24,239,808	8,519,395	15,720,413	35.1%	23,805,986	22,674,193	21,887,513
School Renewal Projects	5,547,696	4,446,239	1,101,457	-	915,000	4,919,058	3,423,737
ALC and Portable Leases	1,105,000	1,220,942	(115,942)	110.5%	1,105,000	1,292,651	1,313,088
Debt Charges	1,267,085	50,355	1,216,730	4.0%	1,267,085	1,265,335	2,182,850
Other Debenture Payments	17,113,538	7,867,896	9,245,642	46.0%	16,679,545	14,977,396	14,664,088
<b>Subtotal Pupil Accommodations</b>	<b>49,273,127</b>	<b>22,104,827</b>	<b>27,168,300</b>	<b>44.9%</b>	<b>43,772,616</b>	<b>45,128,633</b>	<b>43,471,276</b>
<b>Total Expenditures</b>	<b>\$ 275,648,122</b>	<b>\$ 86,883,699</b>	<b>\$ 188,764,423</b>	<b>31.5%</b>	<b>\$ 265,473,081</b>	<b>\$ 258,022,118</b>	<b>\$ 241,678,418</b>

**Halton Catholic District School Board**  
**Instruction Expenditures**  
**2009/10 Revised Estimates**

Appendix A-3

	<b>2009/2010 Revised Budget Estimates</b> <small>(in PSAB Format)</small>	<b>2009/2010 Expenses and Commitments Nov.30/09</b> <small>(in PSAB Format)</small>	<b>2009/2010 Remaining Balance</b> <small>(in PSAB Format)</small>	<b>Pct Spent</b>	<b>2009/2010 Original Budget Estimates</b> <small>(in PSAB Format)</small>	<b>2008/2009 Actuals</b> <small>(in PSAB Format)</small>	<b>2007/2008 Actuals</b> <small>(in PSAB Format)</small>
<b>CLASSROOM</b>							
<b>Regular Day School</b>							
Classroom Teachers - Salaries & Benefits	127,668,567	37,182,761	90,485,806	29.10%	126,630,080	119,804,734	112,368,103
Classroom Teachers - ESL - Salaries & Benefits	1,440,000	514,346	925,654	35.70%	1,371,000	1,784,732	1,550,022
Classroom Teachers - Travel	30,500	6,784	23,716	22.20%	30,500	31,914	31,415
Supply Teachers & Assistants - Salaries & Benefits	2,697,000	802,704	1,894,296	29.80%	2,697,000	2,850,978	2,500,896
Textbooks and Classroom Material	7,730,149	1,674,622	6,055,527	21.70%	6,504,170	5,664,365	5,576,435
Furniture and Equipment	249,895	148,390	101,505	59.40%	163,000	543,474	369,666
Computer - Furniture and Equipment	881,600	412,494	469,106	46.80%	867,000	781,276	1,045,987
Computer - Supplies and Services	900,042	535,734	364,308	59.50%	836,100	1,152,132	853,667
Prof. & Paraprofessionals - Computer - Salaries & Benefits	1,881,650	457,099	1,424,551	24.30%	1,832,860	1,715,436	1,555,347
Prof. & Paraprofessionals - Salaries & Benefits	1,140,130	266,471	873,659	23.40%	1,138,230	1,133,586	922,612
Prof. & Paraprofessionals - Supplies & Equipment	1,055,479	692,239	363,240	65.60%	1,055,479	1,316,182	966,157
Library and Guidance - Salaries & Benefits	4,811,295	1,241,518	3,569,777	25.80%	4,769,795	4,513,344	4,237,096
Library and Guidance - Books & Supplies	632,757	319,044	313,713	50.40%	525,350	600,905	468,163
Staff Development	2,565,618	495,604	2,070,014	19.30%	2,208,573	2,010,593	1,709,131
<b>Subtotal Classroom</b>	<b>\$ 153,684,682</b>	<b>\$ 44,749,810</b>	<b>\$ 108,934,872</b>	<b>29.10%</b>	<b>\$ 150,629,137</b>	<b>\$ 143,903,651</b>	<b>\$ 134,154,697</b>
<b>NON-CLASSROOM</b>							
<b>Regular Day School</b>							
Teacher Consultants - Salaries & Benefits	1,690,488	506,200	1,184,288	29.90%	1,613,090	1,633,638	1,576,717
Teacher Consultants - Supplies & Services	213,099	43,018	170,081	20.20%	197,590	276,328	230,622
<b>Subtotal Consultants</b>	<b>\$ 1,903,587</b>	<b>\$ 549,218</b>	<b>\$ 1,354,369</b>	<b>28.90%</b>	<b>\$ 1,810,680</b>	<b>\$ 1,909,966</b>	<b>\$ 1,807,339</b>
<b>School Administration</b>							
School Administration - Salaries & Benefits	15,960,580	4,247,988	11,712,592	26.60%	15,867,100	14,949,532	13,815,573
School Administration - Supplies and Services	1,205,305	232,376	972,929	19.30%	893,800	981,058	886,858
<b>Subtotal School Administration</b>	<b>\$ 17,165,885</b>	<b>\$ 4,480,364</b>	<b>\$ 12,685,521</b>	<b>26.10%</b>	<b>\$ 16,760,900</b>	<b>\$ 15,930,590</b>	<b>\$ 14,702,431</b>
<b>Total Regular Day School - Non Classroom</b>	<b>\$ 19,069,472</b>	<b>\$ 5,029,582</b>	<b>\$ 14,039,890</b>	<b>26.40%</b>	<b>\$ 18,571,580</b>	<b>\$ 17,840,556</b>	<b>\$ 16,509,770</b>
Recoverable expenses	\$ 607,000	\$ 199,694	407,306	32.90%	\$ 386,000	\$ 554,765	\$ 559,023
<b>Total Instruction</b>	<b>\$ 173,361,154</b>	<b>\$ 49,979,086</b>	<b>\$ 123,382,068</b>	<b>28.80%</b>	<b>\$ 169,586,717</b>	<b>\$ 162,298,972</b>	<b>\$ 151,223,490</b>

**Halton Catholic District School Board  
Special Education Expenditures  
2009/10 Revised Estimates**

Appendix A-4

	<b>2009/2010 Revised Budget Estimates</b> <small>(in PSAB Format)</small>	<b>2009/2010 Expenses and Commitments Nov.30/09</b> <small>(in PSAB Format)</small>	<b>2009/2010 Remaining Balance</b> <small>(in PSAB Format)</small>	<b>Pct Spent</b>	<b>2009/2010 Original Budget Estimates</b> <small>(in PSAB Format)</small>	<b>2008/2009 Actuals</b> <small>(in PSAB Format)</small>	<b>2007/2008 Actuals</b> <small>(in PSAB Format)</small>
<b>CLASSROOM</b>							
Classroom Teachers - Salaries & Benefits	11,918,600	3,366,720	8,551,880	28.20%	11,918,600	11,157,661	9,565,876
Classroom Teachers - Travel	100,100	10,155	89,945	10.10%	100,100	79,437	100,867
Teacher Assistants - Salaries & Benefits	15,282,000	4,573,687	10,708,313	29.90%	15,412,000	15,526,225	14,969,094
Textbooks and Classroom Material	578,393	151,402	426,991	26.20%	504,865	601,264	648,144
Furniture and Equipment	134,500	45,435	89,065	33.80%	135,000	163,691	172,872
Computer Equipment	60,000	37,116	22,884	61.90%	60,000	170,337	48,861
Prof. & Paraprofessionals - Salaries & Benefits	3,546,200	934,524	2,611,676	26.40%	3,477,730	3,144,454	2,768,233
Prof. & Paraprofessionals - Supplies & Equipment	77,000	18,650	58,350	24.20%	77,000	71,484	74,165
Library and Guidance	1,000	-	1,000	0.00%	1,000	-	865
Workshops	448,385	3,622	444,763	0.80%	176,963	99,773	72,147
<b>Subtotal Classroom</b>	<b>\$ 32,146,178</b>	<b>\$ 9,141,311</b>	<b>\$ 23,004,867</b>	<b>28.40%</b>	<b>\$ 31,863,258</b>	<b>\$ 31,014,326</b>	<b>\$ 28,421,124</b>
<b>NON CLASSROOM</b>							
Consultants - Salaries & Benefits	964,020	189,476	774,544	19.70%	802,020	672,033	607,110
Consultants - Supplies & Services	49,000	10,679	38,321	21.80%	42,000	54,450	64,568
<b>Subtotal Consultants</b>	<b>\$ 1,013,020</b>	<b>\$ 200,155</b>	<b>\$ 812,865</b>	<b>19.80%</b>	<b>\$ 844,020</b>	<b>\$ 726,483</b>	<b>\$ 671,678</b>
Recoverable expenses	\$ -	\$ -	-	-	\$ -	\$ -	\$ -
<b>Total Special Education</b>	<b>\$ 33,199,598</b>	<b>\$ 9,341,466</b>	<b>\$ 23,858,132</b>	<b>28.10%</b>	<b>\$ 32,747,678</b>	<b>\$ 31,740,809</b>	<b>\$ 29,092,802</b>

**Halton Catholic District School Board  
Board Administration Expenditures  
2009/10 Revised Estimates**

	2009/2010 Revised Budget Estimates (in PSAB Format)	2009/2010 Expenses and Commitments Nov.30/09 (in PSAB Format)	2009/2010 Remaining Balance (in PSAB Format)	Pct Spent	2009/2010 Original Budget Estimates (in PSAB Format)	2008/2009 Actuals (in PSAB Format)	2007/2008 Actuals (in PSAB Format)
<b>Governance /Trustees</b>	<b>\$ 184,000</b>	<b>\$ 39,572</b>	<b>\$ 144,428</b>	<b>21.50%</b>	<b>\$ 184,000</b>	<b>\$ 159,352</b>	<b>\$ 179,985</b>
<b>Directors and Supervisory Officers</b>							
Salaries & Benefits	1,911,000	456,191	1,454,809	23.90%	1,878,000	1,764,107	1,767,581
Supplies and Services	138,893	71,910	66,983	51.80%	126,350	141,834	195,915
Furniture & Equipment	24,802	863	23,939	3.50%	24,800	7,912	12,065
Other Expenditures	30,451	3,835	26,616	12.60%	30,450	27,992	40,492
<b>Subtotal Directors and Supervisory Officers</b>	<b>\$ 2,105,146</b>	<b>\$ 532,799</b>	<b>\$ 1,572,347</b>	<b>25.30%</b>	<b>\$ 2,059,600</b>	<b>\$ 1,941,845</b>	<b>\$ 2,016,053</b>
<b>Business and General Administration</b>							
Salaries & Benefits	2,691,960	650,973	2,040,987	24.20%	2,621,075	2,565,760	2,516,459
Supplies and Services	139,380	80,823	58,557	58.00%	124,670	(8,247)	116,239
Furniture & Equipment	95,500	1,573	93,927	1.60%	95,500	13,562	40,838
Fees & Contractual Services	295,650	82,797	212,853	28.00%	295,650	245,962	183,848
Other Expenditures	148,200	92,755	55,445	62.60%	148,200	138,177	97,514
<b>Subtotal Business and General Administration</b>	<b>\$ 3,370,690</b>	<b>\$ 908,921</b>	<b>\$ 2,461,769</b>	<b>27.00%</b>	<b>\$ 3,285,095</b>	<b>\$ 2,955,214</b>	<b>\$ 2,954,898</b>
<b>Human Resources</b>							
Salaries & Benefits	1,036,210	261,864	774,346	25.30%	1,064,180	1,014,365	966,079
Supplies and Services	102,400	9,503	92,897	9.30%	102,400	96,583	83,805
Furniture & Equipment	51,280	1,003	50,277	2.00%	51,280	10,904	24,967
Fees & Contractual Services	350,300	41,704	308,596	11.90%	350,300	305,775	244,613
Other Expenditures	11,700	737	10,963	6.30%	11,700	6,920	5,435
<b>Subtotal Human Resources</b>	<b>\$ 1,551,890</b>	<b>\$ 314,811</b>	<b>\$ 1,237,079</b>	<b>20.30%</b>	<b>\$ 1,579,860</b>	<b>\$ 1,434,547</b>	<b>\$ 1,324,899</b>
<b>Information Technology</b>							
Salaries & Benefits	303,000	71,388	231,612	23.60%	297,580	288,140	276,251
Supplies and Services	43,700	11,855	31,845	27.10%	43,700	30,119	45,067
Furniture & Equipment	22,000	1,822	20,178	8.30%	22,000	26,599	40,354
Other Expenditures	6,200	553	5,647	8.90%	6,200	5,252	7,060
<b>Subtotal Information Technology</b>	<b>\$ 374,900</b>	<b>\$ 85,618</b>	<b>\$ 289,282</b>	<b>22.80%</b>	<b>\$ 369,480</b>	<b>\$ 350,110</b>	<b>\$ 368,732</b>
<b>Bank Financing Charges</b>							
Operating interest and bank charges	150,000	61,724	88,276	41.10%	150,000	249,991	68,953
<b>Subtotal Bank Financing Charges</b>	<b>\$ 150,000</b>	<b>\$ 61,724</b>	<b>\$ 88,276</b>	<b>41.10%</b>	<b>\$ 150,000</b>	<b>\$ 249,991</b>	<b>\$ 68,953</b>
<b>Operations &amp; Maintenance</b>							
Utilities	115,000	19,558	95,442	17.00%	115,000	100,805	113,433
Building repairs and maintenance	129,000	45,218	83,782	35.10%	129,000	78,708	153,341
Landscape and snow removal	25,000	21,160	3,840	84.60%	25,000	22,801	25,432
Fire/Security/Monitoring	3,000	277	2,723	9.20%	3,000	3,040	2,966
Waste Disposal	4,500	1,749	2,751	38.90%	4,500	2,029	4,433
Contractual Services	69,000	65,470	3,530	94.90%	69,000	67,544	84,113
C.E.C Port-A-Pac	-	-	-	-	-	11,893	-
C.E.C Port-A-Pac - Lease costs	265,440	270,145	(4,705)	101.80%	265,440	264,567	264,993
Building Improvements	-	55,416	(55,416)	-	-	55,416	92,875
<b>Subtotal Operations &amp; Maintenance</b>	<b>\$ 610,940</b>	<b>\$ 478,993</b>	<b>\$ 131,947</b>	<b>78.40%</b>	<b>\$ 610,940</b>	<b>\$ 606,803</b>	<b>\$ 741,586</b>
<b>Total Board Administration</b>	<b>\$ 8,347,566</b>	<b>\$ 2,422,438</b>	<b>\$ 5,925,128</b>	<b>29.00%</b>	<b>\$ 8,238,975</b>	<b>\$ 7,697,862</b>	<b>\$ 7,655,106</b>

**Halton Catholic District School Board  
Pupil Accommodations Expenditures  
2009/10 Revised Estimates**

	2009/2010 Revised Budget Estimates <small>(in PSAB Format)</small>	2009/2010 Expenses and Commitments Nov.30/09 <small>(in PSAB Format)</small>	2009/2010 Remaining Balance <small>(in PSAB Format)</small>	Pet Spent	2009/2010 Original Budget Estimates <small>(in PSAB Format)</small>	2008/2009 Actuals <small>(in PSAB Format)</small>	2007/2008 Actuals <small>(in PSAB Format)</small>
<b>School Operations</b>							
Salaries & Benefits	9,547,500	2,183,935	7,363,565	22.90%	9,624,230	8,888,061	8,857,232
Professional Development	60,614	2,629	57,985	4.30%	11,000	7,305	9,681
Community Use of Schools	299,981	538	299,443	0.20%	299,981	22,383	10,780
Utilities - Hydro	2,906,000	542,056	2,363,944	18.70%	2,906,000	2,759,882	2,838,158
Utilities - Natural Gas	1,365,000	85,581	1,279,419	6.30%	1,365,000	967,083	934,964
Utilities - Water & Sewer	480,000	83,745	396,255	17.40%	480,000	472,840	494,180
Maintenance - Supplies and Materials	820,940	295,599	525,341	36.00%	788,000	1,097,991	861,261
Travel and Mileage	80,100	18,309	61,791	22.90%	80,100	75,040	65,152
Custodial equipment repairs	75,001	35,113	39,888	46.80%	75,000	135,913	122,023
Creative playground equipment	10,000	-	10,000	0.00%	10,000	4,369	50,564
Telephone expense	16,000	4,227	11,773	26.40%	16,000	14,924	12,408
Plant office expense	18,200	6,362	11,838	35.00%	18,200	15,120	11,849
School Maintenance Services	4,941,948	3,093,296	1,848,652	62.60%	4,937,500	5,418,007	5,307,306
Furniture & Equipment	654,839	369,880	284,959	56.50%	231,000	280,081	99,272
Professional Fees	400,000	274,113	125,887	68.50%	400,000	404,651	325,488
Contractual Services - Security, Fire, etc.	1,363,000	1,305,725	57,275	95.80%	1,363,000	1,091,125	841,401
Insurance	458,000	(27,457)	485,457	-6.00%	458,000	369,876	396,300
Portables Set-ups/Moving expenses	545,500	138,605	406,895	25.40%	545,500	471,221	419,853
Continuing Education/ALC operating costs	197,185	107,139	90,046	54.30%	197,475	178,321	229,641
<b>Subtotal School Operations</b>	<b>\$ 24,239,808</b>	<b>\$ 8,519,395</b>	<b>\$ 15,720,413</b>	<b>35.10%</b>	<b>\$ 23,805,986</b>	<b>\$ 22,674,193</b>	<b>\$ 21,887,513</b>
School Renewal Projects	4,500,000	4,446,239	53,761	98.80%	915,000	4,919,058	3,423,737
School Renewal - Energy Efficiency (Loyola)	1,047,696	-	1,047,696	0.00%	-	-	-
<b>School Renewal Projects</b>	<b>\$ 5,547,696</b>	<b>\$ 4,446,239</b>	<b>\$ 1,101,457</b>	<b>80.10%</b>	<b>\$ 915,000</b>	<b>\$ 4,919,058</b>	<b>\$ 3,423,737</b>
<b>New Pupil Places</b>							
Portable Leases	1,105,000	1,220,942	(115,942)	110.50%	1,105,000	1,159,682	1,182,421
Continuing Education/ALC Leases	-	-	-	-	-	132,969	130,667
<b>Subtotal New Pupil Places</b>	<b>\$ 1,105,000</b>	<b>\$ 1,220,942</b>	<b>\$ (115,942)</b>	<b>110.50%</b>	<b>\$ 1,105,000</b>	<b>\$ 1,292,651</b>	<b>\$ 1,313,088</b>
<b>Debt Charges</b>							
Debt Charges	1,219,710	50,355	1,169,355	4.10%	1,219,710	1,217,960	2,135,475
Debt Charges-Permanent financing of NPF	47,375	-	47,375	0.00%	47,375	47,375	47,375
<b>Subtotal Debt Charges</b>	<b>\$ 1,267,085</b>	<b>\$ 50,355</b>	<b>\$ 1,216,730</b>	<b>4.00%</b>	<b>\$ 1,267,085</b>	<b>\$ 1,265,335</b>	<b>\$ 2,182,850</b>
<b>Other Debenture Payments</b>							
Debenture Interest and Principal - LEIP	881,502	-	881,502	0.00%	881,502	881,502	881,502
Turf Loan - Interest and Principal	433,993	78,908	355,085	18.20%	-	-	-
OSBFC Debenture Interest and Principal Costs	13,723,659	7,721,902	6,001,757	56.30%	13,723,659	13,723,659	13,723,659
OFA Debenture Interest & Principal Costs	2,074,384	67,086	2,007,298	3.20%	2,074,384	372,235	58,927
<b>Subtotal OSBFC Debenture Payments</b>	<b>\$ 17,113,538</b>	<b>\$ 7,867,896</b>	<b>\$ 9,245,642</b>	<b>46.00%</b>	<b>\$ 16,679,545</b>	<b>\$ 14,977,396</b>	<b>\$ 14,664,088</b>
<b>Total Pupil Accommodations</b>	<b>\$ 49,273,127</b>	<b>\$ 22,104,827</b>	<b>\$ 27,168,300</b>	<b>44.90%</b>	<b>\$ 43,772,616</b>	<b>\$ 45,128,633</b>	<b>\$ 43,471,276</b>

**Halton Catholic District School Board**  
**Continuing Education/Adult Learning Centre Expenditures**  
**2009/10 Revised Estimates**

Appendix A-7

**Continuing Education**

	<b>2009/2010 Revised Budget Estimates</b> <small>(in PSAB Format)</small>	<b>2009/2010 Expenses and Commitments Nov.30/09</b> <small>(in PSAB Format)</small>	<b>2009/2010 Remaining Balance</b> <small>(in PSAB Format)</small>	<b>Pct Spent</b>	<b>2009/2010 Original Budget Estimates</b> <small>(in PSAB Format)</small>	<b>2008/2009 Actuals</b> <small>(in PSAB Format)</small>	<b>2007/2008 Actuals</b> <small>(in PSAB Format)</small>
Salaries & Benefits	4,327,235	1,054,749	3,272,486	24.40%	4,022,235	4,388,140	4,092,599
Supplies and Services	364,957	70,493	294,464	19.30%	356,340	288,506	304,659
Furniture & Equipment	37,500	-	37,500	0.00%	37,500	47,985	18,734
Renovations	160,000	-	160,000	0.00%	160,000	-	-
Fees & Contractual Services	282,365	114,016	168,349	40.40%	282,365	144,399	49,534
Lease costs	344,185	88,910	255,275	25.80%	330,720	303,045	362,374
Transportation - Linc, Summer School	69,260	23,594	45,666	34.10%	69,260	51,168	35,501
<b>Total Continuing Education</b>	<b>\$ 5,585,502</b>	<b>\$ 1,351,762</b>	<b>\$ 4,233,740</b>	<b>24.20%</b>	<b>\$ 5,258,420</b>	<b>\$ 5,223,243</b>	<b>\$ 4,863,401</b>

**Halton Catholic District School Board  
Transportation Expenditures  
2009/10 Revised Estimates**

Appendix A-8

	<b>2009/2010 Revised Budget Estimates</b> <small>(in PSAB Format)</small>	<b>2009/2010 Expenses and Commitments Nov.30/09</b> <small>(in PSAB Format)</small>	<b>2009/2010 Remaining Balance</b> <small>(in PSAB Format)</small>	<b>Pct Spent</b>	<b>2009/2010 Original Budget Estimates</b> <small>(in PSAB Format)</small>	<b>2008/2009 Actuals</b> <small>(in PSAB Format)</small>	<b>2007/2008 Actuals</b> <small>(in PSAB Format)</small>
<b>Transportation - General</b>							
Salaries & Benefits	239,780	40,349	199,431	16.80%	239,780	217,023	212,063
Supplies and Services	28,016	146	27,870	0.50%	43,119	16,594	60,583
Furniture & Equipment	3,654	3,296	358	90.20%	3,654	2,098	2,257
Fees & Contractual Services	141,961	-	141,961	0.00%	114,358	143,210	127,571
<b>Subtotal Transportation - General</b>	<u>413,411</u>	<u>43,791</u>	<u>369,620</u>	<u>10.60%</u>	<u>400,911</u>	<u>378,925</u>	<u>402,474</u>
<b>Transportation - Home to School</b>	<u>5,467,764</u>	<u>1,640,329</u>	<u>3,827,435</u>	<u>30.00%</u>	<u>5,467,764</u>	<u>5,553,674</u>	<u>4,969,869</u>
<b>Total Transportation</b>	<u><u>\$ 5,881,175</u></u>	<u><u>\$ 1,684,120</u></u>	<u><u>\$ 4,197,055</u></u>	<u><u>28.60%</u></u>	<u><u>\$ 5,868,675</u></u>	<u><u>\$ 5,932,599</u></u>	<u><u>\$ 5,372,343</u></u>

**Other Provincial Operating Grants (2009-2010)  
As at November 30th, 2009**

Date Funds Need to be Spent	Program	Description	Responsibility	Carried over from 2008-09	Grant for 2009-10	Budget Total Grant 2009-10	Grant Received @ Nov 30/09	Amount Expensed @ Nov 30/09	Amount Available @ Nov 30/09
March 31, 2010	Library Investment	Funding for Elementary School libraries to purchase library books, print equivalents and any value-added services.	R.Macdonald	0	128,325	128,325	128,325	118,884	9,441
	School Energy Efficiency Investment		G. Cobacio	0	423,839	423,839	0	0	0
August 31, 2010	Student-Led Teacher Facilitated		R.Macdonald	8,784	0	8,784	8,784	3,515	5,269
March 31, 2010	Library Staffing Grant	Funding for additional library staff in elementary school library staffing.	R.Macdonald	0	114,935	114,935	114,935	0	114,935
August 31, 2010	Parents Reaching Out (P.R.O.)	P.R.O grant approved for 7 of our schools	J. Rowles	2,430	1,640	4,070	2,430	1,751	679
August 31, 2010	Ontario Youth Apprenticeship Program (OYAP)	Ontario Youth Apprenticeship Program	R.Macdonald	0	0	0	0	25,572	-25,572
August 31, 2010	O.Y.A.P Grant		R.Macdonald	0	98,000	98,000	0	0	0
March 31, 2010/ August 31, 2010	Math & Literacy (Gains)	This initiative supports students with low levels of achievement in math and helps low-math-performing schools	R.Macdonald	0	95,748	95,748	95,748	8,300	87,448
March 31, 2010/ August 31, 2010	Differentiated Instruction in Action (DI)	Key goal of DI is to increase instructional knowledge and skills of intermediate educators so they can meet the diverse needs of all students.	R.Macdonald	0	51,659	51,659	51,659	0	51,659
August 31, 2010	Daily Physical Activity (D.P.A)-Elementary	Grant to support Daily Physical Activities	R.Macdonald	0	1,050	1,050	0	923	-923
August 31, 2010	Daily Physical Activity (D.P.A)-Secondary	Grant to support Daily Physical Activities	R.Macdonald	0	0	0	0	0	0
March 31, 2010/ August 31, 2010	S.S Schools & Cross Panel Teams	This funding provides support for students in Grades 7 & 8 moving into Grade 9. As well it tracks the performance of student from Grade 9 until they complete their diploma requirements.	R.Macdonald	0	21,437	21,437	21,437	0	21,437
September 30, 2010	Aboriginal Student Self Identification	Funding in Aboriginal Education and student achievement. Key goals to are to create high levels of student achievement, reduce gaps in student achievement and high levels of public confidence.	F. Mazzetti	0	39,678	39,678	39,678	20,046	19,632
June 30, 2010	Aboriginal Development - First Nation/Métis/Inuit Education	Funding for school boards to support their capacity to implement in First Nation/Métis/Inuit framework. Increasing cultural awareness and knowledge in school and in partnership with community organizations.	F. Mazzetti	0	75,000	75,000	52,500	11,504	40,996
June 1, 2010	LNS - Lead Board - Capacity Building	Grant for the "Literacy and Numeracy" Secretariat Capacity Building .	R.Macdonald	91,980	0	91,980	91,980	6,112	85,868
June 1, 2010	Capacity Building - K Contextualizing	This program focuses on the ongoing professional learning of early learning professionals	R. Macdonald	0	20,834	20,834	20,834	0	20,834
May 1, 2010	Teacher Learning & Leadership (TLLP)		R.Macdonald	5,642	1,921	7,563	5,642	191	5,451
June 21, 2010	Homework Help Program	One time funding to help students in Grade 7 - 10 mathematics.	R.Macdonald / K.Lowicki	0	106,730	106,730	0	25,623	-25,623
January 31, 2010	Online Course Writing (Editor)	The purpose of this funding is to develop an e-learning strategy and help create online high quality secondary school courses and resources.	R.Macdonald	0	50,767	50,767	50,767	3,528	47,239
July 16, 2010	OFIP - 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	0	184,139	184,139	184,139	65,587	118,552
March 31, 2010	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	0	137,489	137,489	66,882	16,865	50,017
July 16, 2010	OFIP - Tutoring	This funding is available to boards to run tutoring or after-school academic support programs for students in JK-Grade 6.	R.Macdonald	0	113,316	113,316	113,316	78	113,238
July 15, 2010	Specialist High Skills Majors (SHSM)	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	0	187,300	187,300	177,935	5,836	172,099
August 31, 2010	Schools on the Move - St. Mark		R.Macdonald	6,244	0	6,244	6,244	5,290	954
August 31, 2010	Autism ABA	ABA Expertise initiative provides funding to all school boards for the hiring of ABA Expertise.	S.Rossini	14,676	85,594	100,270	100,270	2,063	98,207
August 31, 2010	ADR		S.Rossini	76,212	0	76,212	76,212	2,736	73,476
August 31, 2010	Autism Support and Training	ABA Training initiative provides funding to all school boards for ABA training, release time, and partnerships with the community	S.Rossini	0	57,369	57,369	57,369	0	57,369
May 31, 2010	Assessing Achievement in Alternative Areas	This funding supports the enhancement of provincial assessment processes for students aged K-21 with special education needs who do not have access to Ontario curriculum	S.Rossini	0	143,000	143,000	143,000	13,694	129,306
August 31, 2010	Learning for All K-12	This funding will be used to share information with educators about educational approaches that have proven to be effective in Kindergarten to Grade 12 to help all students learn.	S.Rossini	0	10,000	10,000	10,000	0	10,000
March 31, 2010	Role of the Principal	This grant supports Boards in in the development of their succession and talent development plans.	M. Tessari	0	30,336	30,336	30,336	45	30,291
March 31, 2010	Principal / VP Performance Appraisals		M. Tessari	0	7,848	7,848	7,848	0	7,848
March 31, 2010	Principal / VP Mentorship Program		M. Tessari	0	51,070	51,070	51,070	12,689	38,381
August 31, 2010	Citizenship		F. Mazzetti	0	1,277,406	1,277,406	273,356	118,982	154,374

**Other Provincial Operating Grants (2009-2010)  
As at November 30th, 2009**

Date Funds Need to be Spent	Program	Description	Responsibility	Carried over from 2008-09	Grant for 2009-10	Budget Total Grant 2009-10	Grant Received @ Nov 30/09	Amount Expensed @ Nov 30/09	Amount Available @ Nov 30/09
	Literacy and Basic Skills (LBS)	Annual program delivered through Adult Learning Centre/Continuing Education.	F. Mazzetti	0	81,732	81,732	57,753	17,515	40,238
July 15, 2010	Character Development	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	14,718	10,000	24,718	24,718	25,090	-372
August 31, 2009	Parent Involvement	Grant to promote parent involvement in support of student achievement.	J. Rowles	9,591	0	9,591	9,591	5,845	3,746
	PDSS		J. Rowles	179,281	0	179,281	179,281	53,792	125,489
June 30, 2010	Networks - Schools in the Middle	One time Funding	J. Herman	0	35,000	35,000	35,000	3,802	31,198
July 16, 2010	Networks - Schools Helping Schools	Linking school through networks in order to share successful practices to improve instruction.	J. Herman	64,494	99,860	164,354	164,354	16,671	147,683
August 31, 2010	Closing the Gap - Safe Equitable & Inclusive Schools	Funding to promote school safety, equity and inclusive education, and to address harassment in schools.	J. Langill	32,492	0	32,492	32,492	2,782	29,710
December 31, 2010	Energy Efficient Projects	This funding supports investments in energy efficient technology and equipment, energy audits, and the replacement/renewal/installation of energy efficient building components.	G. Cobacio	0	1,047,696	1,047,696	1,047,696	327,572	720,124
August 31, 2010	Community Use of Schools Officer	This funding enables school boards to hire an outreach coordinator. This position will ensure the effectiveness of the Community Use of Schools program.	G. Cobacio	0	73,600	73,600	46,000	17,049	28,951
August 31, 2010	Pandemic Supplies	One time funding used to purchase hand sanitizers for schools in order to be prepared school boards for the upcoming flu season.	G. Cobacio	0	32,940	32,940	0	22,883	-22,883
July 16, 2010	School Effectiveness Framework	Collaborate on improvement planning, school self assessment and monitoring progress.		0	268,949	268,949	268,949	83,583	185,366
	Green Schools Pilot	Two year pilot project developed to identify, demonstrate and test green products and technologies by school boards.	G. Cobacio	0	0	0	0	0	0
	<b>Total - Other Provincial Grants</b>			506,544	5,166,207	5,672,750	3,848,528	1,046,397	2,802,131
<b>Other Funding - (included in Miscellaneous Revenue on Appendix A-1)</b>									
	Gains (included in Miscellaneous Revenue) - 08.086.4.316.000		R.Macdonald			0	0	0	0
	Multiculturalism - Immigrant Settlement and Adaption Program (ISAP) - 03.087.6.000.040		J. Guzzo			0	0	35,114	-35,114

## Halton Catholic District School Board

### Deferred Revenues (Externally Restricted Reserves) - Statement of Continuity

Purpose for which the fund was established	September 1st, 2009 to November 30th, 2009				
	Balance at Aug.31/09	Transfers to the Reserve Funds	Earnings on Reserve Funds Investment	Transfer from the Reserve Fund	Balance at Nov.30/09
Reserve for Classroom Expenditure	1,239,419	-	-	-	1,239,419
					**
<b>Sub-total - Operating Deferred Revenues</b>	<b>1,239,419</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,239,419</b>
Proceeds of Dispositions Reserve - Other	8,247,224	-	8,333	-	8,255,557
Education Development Charge Reserve	(20,800,762)	572,343	(5,468)	-	(20,233,887)
<b>Other Capital Deferred Revenues (specify)</b>					
<b>Sub-total - Capital Deferred Revenues</b>	<b>(12,553,538)</b>	<b>572,343</b>	<b>2,866</b>	<b>-</b>	<b>(11,978,329)</b>
<b>Total Deferred Revenues (Externally Restricted)</b>	<b>(\$11,314,119)</b>	<b>\$572,343</b>	<b>\$2,866</b>	<b>\$0</b>	<b>(\$10,738,910)</b>

*\*\* Note: In the Revised Estimates, it was projected that the closing classroom reserve balance at August 31st, 2010 will be \$574,133 after a transfer from the reserve of \$665,286 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	September 1, 2009 to November 30, 2009				
	Balance at Aug.31/09	Transfers to the Reserve Funds	Earnings on Reserve Funds Investment	Transfer from the Reserve Fund	Balance at Nov.30/09
Reserve for Working Funds	863,731	-	-	-	863,731
Pupil Accommodation Debt Reserve	28,508,005	-	30,573	-	28,538,578
Learning Environmental Improvement Program (LEIP)	496,681	-	1,170	-	497,851
Community Use of Schools	1,174,514	-	-	-	1,174,514
School Activities	1,174,145	-	-	1,174,145	-
Student Success/P.D.S.S.	212,552	-	-	212,552	-
<b>Total Reserve Funds (Internally Restricted)</b>	<b>\$ 32,429,628</b>	<b>\$ -</b>	<b>\$ 31,744</b>	<b>\$ 1,386,697</b>	<b>\$ 31,074,675</b>
		(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**  
**2009/10 Revised Estimates**

Appendix B

	2009/10 Revised Estimates	2009/10 Estimates	2008/09 Actual	2007/08 Actual
<b>Enrolment Forecast - Elementary</b>	17,815.00	17,715.00	17,691.50	17,646.10
<b>- Secondary</b>	9,632.50	9,607.50	9,520.16	9,311.61
	27,447.50	27,322.50	27,211.66	26,957.71
<b>Pupil Foundation Grant - Elementary</b>	75,817,969	75,392,383	72,860,674	68,749,206
<b>Pupil Foundation Grant - Secondary</b>	51,892,108	51,757,428	50,246,833	47,107,435
<b>Class Size Reduction - Grades 4 to 8</b>	142,382	142,822	-	-
<b>Total Pupil Foundation Allocation</b>	127,852,458	127,292,633	123,107,507	115,856,641
<b>School Foundation Grant - Elementary</b>	10,996,821	10,943,940	10,323,031	9,752,219
<b>School Foundation Grant - Secondary</b>	5,910,150	5,898,377	5,670,216	5,092,844
<b>Total School Foundation Allocation</b>	16,906,971	16,842,317	15,993,247	14,845,063
<b>Primary Class Size (PCS) Allocation</b>	6,396,059	6,283,111	5,912,692	5,535,628
<b>SEPPA - JK to Grade 3</b>	5,647,138	5,547,416	5,164,074	4,723,642
<b>SEPPA - Grade 4 to 8</b>	6,013,434	6,032,044	5,818,508	5,451,455
<b>SEPPA - Secondary</b>	3,696,954	3,687,359	3,478,762	3,165,947
<b>Special Education Equipment Amount</b>	250,000	250,000	250,095	239,921
<b>Special Incidence Portion</b>	425,000	425,000	447,535	434,985
<b>High Needs Amount</b>	12,225,934	12,173,022	12,124,971	12,011,816
<b>Total Special Education Allocation</b>	28,258,460	28,114,841	27,283,944	26,027,766
<b>French as a second language</b>	3,162,912	3,162,912	3,079,077	2,996,925
<b>English as a second language</b>	1,970,214	1,728,123	1,854,294	1,599,591
<b>Total Language Allocation</b>	5,133,126	4,891,035	4,933,371	4,596,516
<b>First Nations, Metis and Inuit Education Supplement</b>	49,164	48,940	47,322	31,249
<b>Learning Opportunities Allocation</b>	1,376,257	1,370,219	1,355,753	1,260,825
<b>Program Enhancement</b>	472,850	472,850	463,200	352,500
<b>Continuing Education and Other Programs Allocation</b>	1,712,508	1,619,087	1,634,796	1,414,566
<b>Teacher Qualification and Experience Allocation</b>	13,525,628	15,222,349	11,511,167	9,263,719
<b>Transportation Allocation</b>	5,799,145	5,794,832	5,712,615	5,474,198
<b>Administration and Governance Allocation</b>	7,389,008	7,355,387	7,116,604	6,795,823
<b>Total School Operations Allocations</b>	23,900,528	23,688,073	22,299,369	21,343,796
<b>Safe Schools Supplement</b>	421,911	420,236	406,302	-
<b>Community Use of Schools Grant</b>	342,981	342,981	401,729	-
<b>New Teacher Induction Program (NTIP)</b>	168,512	168,512	216,000	-
<b>TOTAL: OPERATING</b>	239,705,566	239,927,403	228,395,618	212,798,290
<b>School Renewal Allocation</b>	3,129,452	3,102,846	2,446,777	2,995,741
<b>New Pupil Places Allocation</b>	14,693,087	14,537,753	14,372,997	13,992,020
<b>Good Places to Learn</b>	106,979	93,967	82,453	51,706
<b>Pupil Accommodation Allocation - PCS Reduction</b>	363,006	349,238	255,531	216,932
<b>Growth School Funding</b>	2,019,475	1,914,695	272,266	697,402
<b>Prohibitive to Repair Allocation</b>	0	50,256	26,399	-
<b>Best Start Funding</b>	54,556	54,556	54,556	54,556
<b>Sub-total</b>	20,366,555	20,103,311	17,510,979	18,008,357
<b>Debt Charges Allocation</b>	1,219,708	1,219,710	1,217,960	2,135,475
<b>Permanent Financing of NPF</b>	47,375	47,375	47,375	47,375
<b>TOTAL : CAPITAL</b>	21,633,638	21,370,396	18,776,314	20,191,207
<b>TOTAL FUNDING ALLOCATION</b>	<b>261,339,204</b>	<b>261,297,799</b>	<b>247,171,932</b>	<b>232,989,497</b>

**Halton Catholic District School Board  
Day School Average Daily Enrolment (ADE)  
2009/10 Revised Estimates**

	<b>Actual FTE Oct 31/09</b>	<b>Projected FTE Mar 31/10</b>	<b>2009-10 Revised ADE</b>	<b>% Change (08-09 to 09-10)</b>	<b>2009-10 Estimated ADE</b>	<b>% Change (07-08 to 08-09)</b>	<b>2008-09 Actual ADE</b>	<b>% Change</b>	<b>2007-08 Actual ADE</b>	<b>% Change</b>
JK	779.0	781.0	<b>780.00</b>	0.5%	804.50	3.7%	776.00	-0.7%	781.50	-20.2%
SK	874.5	877.5	<b>876.00</b>	-0.3%	829.00	-5.7%	879.00	8.5%	810.25	8.3%
Gr. 1 to 3	5,801.0	5,837.0	<b>5,819.00</b>	5.3%	5,709.50	3.3%	5,526.00	1.0%	5,469.00	-2.8%
Gr. 4 to Gr. 8	10,318.0	10,362.0	<b>10,340.00</b>	-1.6%	10,372.00	-1.3%	10,510.50	-0.7%	10,585.35	0.5%
Elementary Day School Enrolment	17,772.5	17,857.5	<b>17,815.00</b>	0.7%	17,715.00	0.1%	17,691.50	0.3%	17,646.10	-0.3%
Secondary Day School Enrolment	9,776.0	9,489.0	<b>9,632.50</b>	1.2%	9,607.50	0.9%	9,520.16	2.2%	9,311.61	5.9%
Total Day School ADE	27,548.5	27,346.5	<b>27,447.50</b>	0.9%	27,322.50	0.4%	27,211.66	0.9%	26,957.71	1.7%

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**  
**2009/10 Revised Estimates**

	2009-10 Revised Estimates	% of total budget	2009-10 Budget Estimates	% of total budget	2008-09 Actuals	% of total budget	2007-08 Actuals	% of total budget
<b>Operating</b>								
Salary & Wages	185,770,001	74.1%	183,666,055	74.8%	174,612,255	74.1%	163,291,402	74.2%
Employee Benefits	25,806,747	10.3%	25,597,025	10.4%	25,366,320	10.8%	23,626,631	10.7%
<b>Total Salaries and Benefits</b>	<b>211,576,748</b>	<b>84.4%</b>	<b>209,263,080</b>	<b>85.2%</b>	<b>199,978,575</b>	<b>84.9%</b>	<b>186,918,033</b>	<b>84.9%</b>
Professional Development	1,814,025	0.7%	1,369,057	0.6%	940,909	0.4%	749,273	0.3%
Supplies & Services (Appendix D-1)	22,699,089	9.1%	21,042,068	8.6%	20,230,271	8.6%	19,964,463	9.1%
Replacement Furniture & Equipment	26,000	0.0%	26,500	0.0%	67,638	0.0%	2,370	0.0%
Capital Expenditure	1,571,119	0.6%	1,147,280	0.5%	991,835	0.4%	1,165,259	0.5%
Operating Interest	150,000	0.1%	150,000	0.1%	249,991	0.1%	68,953	0.0%
Rentals & Leases	1,070,756	0.4%	1,042,456	0.4%	1,054,307	0.4%	1,047,451	0.5%
Fees & Contractuals (Appendix D-2)	10,497,384	4.2%	10,275,544	4.2%	10,874,252	4.6%	9,072,111	4.1%
Other	596,252	0.2%	590,501	0.2%	737,598	0.3%	664,025	0.3%
ALC Lease	574,950	0.2%	561,485	0.2%	393,290	0.2%	364,213	0.2%
Transfers to Other Boards	38,480	0.0%	38,480	0.0%	49,012	0.0%	78,505	0.0%
<b>Total Other Operating</b>	<b>39,038,055</b>	<b>15.6%</b>	<b>36,243,371</b>	<b>14.8%</b>	<b>35,589,103</b>	<b>15.1%</b>	<b>33,176,623</b>	<b>15.1%</b>
<b>Total Operating</b>	<b>250,614,803</b>	<b>100.0%</b>	<b>245,506,451</b>	<b>100.0%</b>	<b>235,567,678</b>	<b>100.0%</b>	<b>220,094,656</b>	<b>100.0%</b>
<b>Capital</b>								
School Renewal Projects (approved by the Board)	5,547,696	22.2%	915,000	4.6%	4,919,058	21.9%	3,423,737	15.9%
Debt Charges & Interest	1,267,085	5.1%	1,267,085	6.3%	1,265,335	5.6%	2,182,850	10.1%
ALC and Portable Leases	1,105,000	4.4%	1,105,000	5.5%	1,292,651	5.8%	1,313,087	6.1%
Turf Loan Payments	433,993	1.7%	-	0.0%	-	0.0%	-	0.0%
OSBFC Debenture Payments	14,605,161	58.3%	14,605,161	73.1%	14,605,161	65.0%	14,605,161	67.7%
OFA Debenture Payments	2,074,384	8.3%	2,074,384	10.4%	372,235	1.7%	58,927	0.3%
<b>Total Capital</b>	<b>25,033,319</b>	<b>100.0%</b>	<b>19,966,630</b>	<b>100.0%</b>	<b>22,454,440</b>	<b>100.0%</b>	<b>21,583,762</b>	<b>100.0%</b>
<b>Total Expenditures</b>	<b>\$ 275,648,122</b>	<b>100.0%</b>	<b>\$ 265,473,081</b>	<b>100.0%</b>	<b>\$ 258,022,118</b>	<b>100.0%</b>	<b>\$ 241,678,418</b>	<b>100.0%</b>

**Halton Catholic District School Board  
2009-10 Revised Estimates  
Supplies Services Expenditures**

**Appendix D-1**

<i>Description</i>	<b>2009-10 Revised Estimates</b>	<b>2009-10 Budget Estimates</b>	<b>2008-09 Actual</b>	<b>2007-08 Actual</b>
ADVERTISING	\$ 195,531	184,335	\$ 165,762	\$ 212,379
APPLICATION SOFTWARE	122,600	122,600	109,545	86,974
ASPHALT/CONCRETE	204,000	204,000	207,510	279,580
ASSOC. & MEMBERSHIP FEES-BOARD	5,500	5,500	5,696	5,370
AUDIO VISUAL MATERIALS	78,800	78,800	39,115	80,591
AUTOMOBILE REIMBURSEMENT	414,672	400,940	400,898	376,496
SCHOOL BASE BUDGET	2,498,429	2,428,384	110	-
CAFETERIA/FOOD SUPPLIES & SERVICES	333,257	450,000	-	-
COPYING INSTRUCTIONAL	233,460	226,500	79,874	165,555
FIELD TRIPS	326,306	254,620	259,276	194,666
INSTRUCTIONAL MATERIALS	2,746,332	1,655,671	1,799,869	1,724,301
INSTRUCTIONAL SUPPLIES	415,442	239,540	1,528,587	1,337,079
LIBRARY BOOKS	526,017	438,350	422,266	275,714
MAINTENANCE SUPPLIES & SERVICES	5,351,686	5,381,503	5,663,037	5,290,284
MISCELLANEOUS	75,176	29,000	32,868	76,912
NON-CAPITAL FURNITURE & EQUIPMENT	1,011,454	907,954	1,277,600	1,264,148
OFFICE SUPPLIES & SERVICES	774,751	669,775	932,053	1,061,438
OTHER TRAVEL EXPENSE	14,902	8,400	8,598	7,664
PERIODICALS	37,850	37,850	43,680	36,330
PLANT OPERATIONS SUPPLIES	820,940	788,000	822,537	875,095
POSTAGE	25,335	23,335	36,411	59,941
PRINTING & PHOTOCOPYING	165,842	165,841	397,742	425,469
RECRUITMENT OF STAFF	23,500	23,500	77,723	55,630
REPAIRS	266,935	265,800	331,166	303,343
TELECOMMUNICATIONS	402,547	402,045	374,836	376,641
TEXTBOOKS & LEARNING MATERIALS	661,050	683,050	829,245	917,043
UTILITIES	4,935,775	4,935,775	4,360,355	4,442,787
VEHICLE MAINTENANCE & SUPPLIES	31,000	31,000	23,912	33,033
	<b>\$ 22,699,089</b>	<b>\$ 21,042,068</b>	<b>\$ 20,230,271</b>	<b>\$ 19,964,463</b>

**Halton Catholic District School Board  
2009-10 Revised Estimates  
Fees Contractual Expenditures**

**Appendix D-2**

<i>Description</i>	<b>2009-10 Revised Estimates</b>	<b>2009-10 Budget Estimates</b>	<b>2008-09 Actual</b>	<b>2007-08 Actual</b>
AUDIT FEES	\$ 49,284	47,784	\$ 55,390	\$ 47,119
LEGAL FEES	176,610	176,610	200,845	148,642
OTHER PROFESSIONAL FEES	743,464	730,500	675,761	619,683
OTHER CONTRACTUAL SERVICES	2,698,997	2,551,760	2,947,594	2,334,988
TRANSPORTATION	5,495,327	5,495,188	5,589,191	4,957,078
TEMPORARY ASSISTANCE	52,000	52,000	21,443	24,345
COURIER	137,069	137,069	101,103	63,848
SOFTWARE FEES & LICENSES	124,763	64,763	407,305	111,530
HARDWARE MAINTENANCE	60,500	60,500	63,789	10,038
INSURANCE	459,370	459,370	373,488	400,185
PORTABLE SET-UP	500,000	500,000	438,343	354,655
	<u>\$ 10,497,384</u>	<u>\$ 10,275,544</u>	<u>\$ 10,874,252</u>	<u>\$ 9,072,111</u>

**Halton Catholic District School Board  
Summary of Changes - Revenues and Expenditures  
2009/10 Revised Estimates**

Appendix E

	2009/10 Original Estimates			Adjustments			2009/10 Revised Estimates		
	Operating	Capital	Total	Operating	Capital	Total	Operating	Capital	Total
<b>Revenue</b>									
GSN	239,927,403	21,358,385	261,285,788	(221,837)	275,255	53,418	239,705,566	21,633,640	261,339,206
Other Operating	5,636,159	-	5,636,159	4,703,351	-	4,703,351	10,339,510	-	10,339,510
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 from Internally Restricted Reserve(0809 Rollover)	-	-	-	1,174,145	-	1,174,145	1,174,145	-	1,174,145
Transfer (to) from Community Use of Schools Reserve	-	-	-	-	433,993	433,993	-	433,993	433,993
Transfer from Student Success Reserve/P.D.S.S.	-	-	-	212,552	-	212,552	212,552	-	212,552
Transfer (to) from Classroom Reserves	377,449	-	377,449	287,837	-	287,837	665,286	-	665,286
Transfer (to) from Working Funds Reserve	265,440	-	265,440	-	-	-	265,440	-	265,440
Transfers from Pupil Accommodation Allocation Reserve	-	15,798,043	15,798,043	-	-	-	-	15,798,043	15,798,043
Transfers to Pupil Accommodation Allocation Reserve	-	(18,071,300)	(18,071,300)	-	3,309,745	3,309,745	-	(14,761,555)	(14,761,555)
<b>Total Revenue</b>	<b>245,506,451</b>	<b>19,966,630</b>	<b>265,473,081</b>	<b>6,156,048</b>	<b>4,018,993</b>	<b>10,175,041</b>	<b>251,662,499</b>	<b>23,985,623</b>	<b>275,648,122</b>
<b>Expenditures</b>									
Operating Expenses	245,506,451	-	245,506,451	5,108,352	-	5,108,352	250,614,803	-	250,614,803
School Renewal Projects	-	915,000	915,000	-	3,585,000	3,585,000	-	4,500,000	4,500,000
School Renewal - Energy Efficiency Project (Loyola)	-	-	-	1,047,696	-	1,047,696	1,047,696	-	1,047,696
OSBFC Debenture Payments	-	13,723,659	13,723,659	-	-	-	-	13,723,659	13,723,659
LEIP Debenture Payments	-	881,502	881,502	-	-	-	-	881,502	881,502
OFA Debenture Payments	-	2,074,384	2,074,384	-	-	-	-	2,074,384	2,074,384
Turf Loan Payments	-	-	-	-	433,993	433,993	-	433,993	433,993
Debt Charges	-	1,267,085	1,267,085	-	-	-	-	1,267,085	1,267,085
ALC and portable leases	-	1,105,000	1,105,000	-	-	-	-	1,105,000	1,105,000
<b>Total Expenditures</b>	<b>245,506,451</b>	<b>19,966,630</b>	<b>265,473,081</b>	<b>6,156,048</b>	<b>4,018,993</b>	<b>10,175,041</b>	<b>251,662,499</b>	<b>23,985,623</b>	<b>275,648,122</b>
<b>Surplus (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Halton Catholic District School Board**

**2009-2010 Revised Budget Estimates Schedule**

<b>Date (2009)</b>	<b>Completed</b>	<b>Item</b>	<b>Description of Activity</b>
March 27th	✓	Ministry Memorandum 2009:B2	Established Revised Estimates due date of December 15, 2009
September 18th	✓	Annual Ministry Information Session (London)	Ministry explanation of changes in EFIS from prior year
September 22nd	✓	Annual Ministry Information Session (Toronto)	Ministry explanation of changes in EFIS from prior year
October 7th	✓	Ministry Memorandum 2009:SB41	Release of Ministry Revised Estimates Forms (EFIS)
October 16th	✓	Ministry Memorandum 2009:B11	2009-10 Funding in addition to Grants for Student Needs (EPO)
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 20th	✓	Average Daily Enrolment (ADE) count date	Update the projected October 2008 FTE to the actual and revise March 2009 FTE projection
November 30th	✓	Update on Revised Budget Estimates	Update on the Revised Budget Estimates (Administrative Council)
December 7th	✓	Revised Budget Estimates	Update on the Revised Budget Estimates (Administrative Council)
December 15th		Revised Budget Estimates	Board approval of the Revised Budget Estimates
December 16th		Ministry Memorandum 2009:SB41	Submission of Ministry Revised Estimates Forms (EFIS)
December 16th		Revised Budget Estimates	Place on Board's Public Website and Staffnet