

ACTION REPORT

ITEM 8.7

2017-2018 REVISED BUDGET ESTIMATES

(INCLUDING SEPTEMBER 1, 2017 TO NOVEMBER 30, 2017 ACTUALS)

PURPOSE:

To provide the Board with the 2017-2018 Revised Budget Estimates for approval.

BACKGROUND INFORMATION:

The following information regarding the Board's 2017-18 budget process was previously provided to Trustees:

1. Staff Report 10.4 "2017-18 Revised Budget Estimates Draft", from the December 5, 2017 Regular Board Meeting.
2. Action Report 8.5 "2017-18 Budget Estimates Final", from the June 20, 2017 Regular Board Meeting.
3. Staff Report 9.1 "2017-18 Budget Estimates (Draft)", from the June 6, 2017 Regular Board Meeting.
4. Staff Report 9.1 "2017-18 Budget Estimates Update", from the May 16, 2017 Regular Board Meeting.
5. Information Report 10.4 "2017-18 Budget Estimates Discussion-Session II", from the April 18, 2017 Regular Board Meeting
6. Information Report 10.3 "Release of 2017-18 Grants for Student Needs (GSN)", from the April 18, 2017 Regular Board Meeting
7. Information Report 10.5 "2017-18 Budget Strategy Discussion-Session I", from the April 4, 2017 Regular Board Meeting
8. Staff Report 9.1 "2017-18 Budget Estimates Schedule, Objectives and Updates", from the February 7, 2017 Regular Board Meeting.
9. Information Report 11.6 "2017-18 Grants for Student Needs (GSN) Ministry Consultation", presented at the December 6, 2016 Regular Board Meeting.

COMMENTS:

1. GENERAL (APPENDICES A-1, A-2, B, AND F)

At the June 20, 2017 Regular Board meeting, the Board approved the 2017-2018 Budget of \$393,726,490.

The Revised Budget Estimates are due to the Ministry on December 15, 2017. As the attached Revised Budget Estimates Schedule (Appendix G) indicates, the Revised Budget Estimates were submitted to the Ministry on December 15, 2017 through the Education Finance Information System (EFIS) and brought to the Board of Trustees for final approval at the December 19, 2017 Regular Board meeting. Any subsequent adjustments from the Board can be re-submitted in the following week.

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

	BUDGET ESTIMATE	CHANGE	REVISED ESTIMATES
Total Revenue (before PSAB Adjstm.)	\$406,281,000	\$8,815,000	\$415,096,000
Total Expenses (before PSAB Adjstm.)	\$393,726,000	\$5,724,000	\$399,450,000
EXCESS OF REVENUES OVER EXPENSES	\$12,555,000	\$3,091,000	\$15,646,000
Operating Surplus	\$38,000	\$32,000	\$70,000
Internally Restricted Reserves			
Operating Reserve	\$740,000	\$0	\$740,000
Capital Reserve	\$2,000,000	\$0	\$2,000,000
Other Board Reserves	\$0	-\$433,000	-\$433,000
Committed Capital Projects	-\$272,000	-\$8,000	-\$280,000
Sinking Fund Interest Earned	-\$76,000	\$0	-\$76,000
TOTAL ACCUMULATED SURPLUS AVAILABLE FOR COMPLIANCE	\$2,430,000	-\$409,000	\$2,021,000
Unavailable for Compliance Reserves			
Employee Future Benefits Liability	\$458,000	\$0	\$458,000
Interest to be Accrued	\$167,000	\$0	\$167,000
Revenues Recognized for Land	\$9,500,000	\$3,500,000	\$13,000,000
TOTAL Unavailable for Compliance Reserves	\$10,125,000	\$3,500,000	\$13,625,000
TOTAL ACCUMULATED SURPLUS (DEFICIT) FOR THE YEAR	\$12,555,000	\$3,091,000	\$15,646,000

Completion of staffing confirmations have generated slight changes in additional staffing enhancements, with no overall impact on the salary and benefits. Further, the completion of enrolment projections has resulted in a slight increase in high credit enrolment since the previous version of the Revised Budget.

Appendices A-1, A-2, B and F outline a summary of changes from the 2017-2018 Original Budget Estimates to the 2017-2018 Revised Budget Estimates. As outlined in the table above, the Total Accumulated Surplus Available for Compliance in the 2017-2018 Revised Budget Estimates is \$2.0 million, or \$0.4 million lower than the Original Budget Estimates. This is mainly due to a transfer out of Other Board Reserves set aside in the 2016-17 year end, for expenses deferred to 2017-18 fiscal year.

The increase in revenue and expenses is primarily attributed to increased enrolment and additional Other Provincial Grants announced. The table below, outlines the additional staffing, program enhancements, and a new initiatives, included in the Revised Estimates, as compared to Original Budget Estimates. Details are provided in section 2 and 3 below.

2017-18 Revised Estimates - Program Enhancements (Staffing)						
	Description	Link to Strategic Plan	Annual Cost	Reason	Budget Offset	Total Budget Impact
1	6.83 FTE Elementary Teachers	Achieving and Foundational Elements	\$478,000	Growth	-\$478,000	\$0
2	14.06 FTE Secondary Teachers	Achieving and Foundational Elements	\$984,000	Growth	-\$984,000	\$0
3	2.0 FTE ECEs	Achieving and Foundational Elements	\$69,000	Growth	-\$69,000	\$0
5	1.0 FTE Vice-Principal Secondary and 0.5 FTE Vice-Principal Elementary	Achieving and Foundational Elements	\$170,000	Growth	-\$170,000	\$0
6	3.0 FTE EAs	Achieving and Foundational Elements	\$144,000	Student needs	-\$144,000	\$0
7	3.0 FTE Special Education support staff (Psychologist, SLP and IT SEA Lead)	Achieving and Foundational Elements	\$287,000	Student needs	-\$287,000	\$0
8	1.0 FTE Health and Safety / WSIB Officer	Belonging and Foundational Elements	\$85,000	Growth / Legislative changes	-\$42,500	\$42,500
9	1.0 FTE Attendance Support Officer (Offset by HR Transition Supplement)	Achievement, Belonging and Foundational Elements	\$85,000	Growth / Labour Management	-\$103,000	-\$18,000
TOTAL			\$2,302,000		-\$2,277,500	\$24,500

2017-18 Revised Estimates - Program Enhancements (Other non-staffing)

	Description	Link to Strategic Plan	Cost	Reason	Budget Offset	Total Budget Impact
1	Safe Schools Training	Achievement and Belonging	\$20,000	Safety	\$0	\$20,000
2	School contingencies	Achieving, Belonging, Believing and Foundational Elements	\$18,000	Growth	-\$15,000	\$3,000
3	Recruitment budget increase	Achieving, and Foundational Elements	\$8,000	Staffing needs	\$0	\$8,000
4	Curriculum Services additional Early Years funding	Achieving, Belonging and Believing	\$84,000	Growth	-\$84,000	\$0
	SUBTOTAL (Recurring items)		\$130,000		-\$99,000	\$31,000
5	Transition Budget for Oakville South Central PAR (consolidation savings will occur in 2018-19)	Achieving, Belonging and Foundational Elements	\$125,000	Approved PAR - future year savings from consolidation	\$0	\$125,000
6	Payroll Module Implementation Cost (Ceridian platform retirement)	Foundational Elements	\$32,000	Current platform retirement	\$0	\$32,000
	SUBTOTAL (One-time costs)		\$157,000		\$0	\$157,000
	TOTAL		\$287,000		-\$99,000	\$188,000

2017-18 Revised Estimates - Proposed New Initiatives

	Description	Link to Strategic Plan	Cost	Reason	Budget Offset	Total Budget Impact
1	Management hours of work (increase to 37.5hrs)	Foundational Elements	\$258,000	Proven workload and succession planning	0	\$258,000
	TOTAL		\$258,000		\$0	\$258,000

GRAND TOTAL	\$2,847,000	\$-2,376,500	\$470,500
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It should be noted however that the increase in International Students Fees and Other Revenues more than offset the \$470,500 in additional expenses, allowing for the same transfer into the Operating and Capital Reserves as in the Original Budget Estimates.

The Revised Budget Estimates is an important update to the Original Budget Estimates, and as such supersedes it. The monthly budget reports presented to the Board for the remainder of the year will compare actual expenses and commitments to the Revised Budget Estimates.

2. OPERATING REVENUE PROJECTIONS (APPENDICES A-1, A-9, E AND F)

The EFIS forms have been used to calculate the provincial allocation. The Grants for Student Needs (GSN) is expected to increase by approximately \$3.2 million, as a result of higher enrolment than forecasted for Original Budget Estimates. Additional Other Provincial Grants (also referred to as Education Program Other (EPO) grants) of \$685,000 have been announced (see Appendix A-9) and other operating revenues increased by \$4.9 million. Overall, total revenues have increased by \$8.8 million from the Original Budget Estimates (see Appendices A-1 and F).

Other operating revenue, excluding Education Development Charges (EDC), has increased by \$1.4 million, mainly due to increases to government grants, international student fees, use of schools and facility revenues, and recoverable wages.

As presented in the 2016-2017 Audited Financial Statements report at the November 21, 2017 Regular Board Meeting, the Board had an Operating Accumulated Surplus of \$546,516 at the end of 2016-2017. Appendices A-1 and F show an estimated in-year Operating Surplus of \$70,000 for 2017-2018. In addition, the Available for Compliance – Internally Appropriated Surplus is expected to be \$1.9 million, for an estimated Total Available for Compliance Surplus of \$2.0 million.

3. OPERATING EXPENSE PROJECTIONS (APPENDICES A-2 TO A-8, B, B-1 AND B-2)

The operating expense projections have increased by approximately \$5.7 million from the 2017-2018 Original Budget Estimates. This was mostly due to an increase of \$4.4 million in salaries and benefits to address growth. The salary and benefits component was estimated using the staffing complement at October 31, 2017. Further, there are \$685,000 in additional provincial grants which have offsetting expenses.

Operating expenses include a salary component (approximately 86.8%) and a non-salary component (approximately 13.2%), as indicated in Appendix B. The operating expense projections total \$361.0 million, comprised of \$274.1 million for classroom expenses, \$54.4 million for non-classroom and \$32.4 million for school operations and maintenance, as indicated in Appendix A-2.

For the non-salary component, expenses have increased by \$1.4 million from the 2017-2018 Original Budget Estimates, mainly due to an \$819,000 increase in Supplies and Services expenses mostly related to additional EPOs and CODE funding and a \$378,000 increase in Fees and Contractuals related to custodial services. The EPO-related expense increases are offset by a corresponding increase in Other Provincial Grants.

The Original Budget Estimates report outlined that the 2017-2018 expenses for Special Education are expected to exceed the Special Education Allocation by \$0.7 million. The Revised Estimates Special Education expenses have been updated to reflect the increase in salary and benefit costs from increasing the staffing complement as listed in section 2 above, and total \$48.7 million. The Special Education Allocation is \$44.0 million, plus \$1.9 million for self-contained classes and \$2.6 million in GSN and EPO revenues allocated to Special Education, for total Special Education

revenues for enveloping purposes of \$48.5 million. As a result, the Special Education expenses are expected to exceed the Special Education Allocation by \$0.2 million.

The Board Administration and Governance expenses of \$11.4 million, as listed in Appendix A-5, are expected to be compliant with the Board Administration and Governance Grant (BAGG) enveloping requirements, with revenue exceeding expenses by \$0.2 million.

Transportation expenses are estimated at \$7.8 million, which is approximately \$140,000 lower than the Original Budget Estimates, mostly due to changes to transportation to provincial schools (which has an offsetting reduction in grant). The transportation expenses are expected to exceed the transportation allocation by \$0.3 million.

4. CAPITAL BUDGET (APPENDIX D)

Appendix D shows the estimated capital spending in 2017-2018 for approved projects and the funding sources for these projects. The estimated expenses are \$27.0 million, which comprise of the new school build, school addition, school consolidation, full day kindergarten (FDK) playgrounds, and school condition improvement projects.

5. ENROLMENT (APPENDIX C)

The provincial funding allocation is based on estimated enrolment. Elementary and secondary enrolment is based on FTE enrolment for October 31st and March 31st. These two fixed-in-time FTE enrolment values are combined to produce the annualized Average Daily Enrolment (ADE).

The enrolment used in the Revised Budget Estimates has been updated to reflect the actual enrolment on October 31, 2017. As a result, the revised projected ADE of 22,701.50 elementary students is 0.7% higher than the elementary enrolment of 22,551.50 projected in the Original Budget Estimates. An ADE of 11,415.37 has been estimated for secondary students, which is a 1.2% increase from the 11,278.46 projected in the Original Budget Estimates. This results in an overall enrolment of 34,116.87 which is an increase of 0.8% over the Original Budget Estimates and a 3.0% increase over the 2016-2017 Actual ADE.

6. BALANCED BUDGET, ENVELOPING, FLEXIBILITY & OTHER REPORTING REQUIREMENTS

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. Budgets must be balanced.
2. Class-size targets are to be met.
3. The Special Education Grant is limited to special education expenditures.
4. The allocations within the Student Achievement Envelope of the Learning Opportunities Grant are limited for use collectively on seven programs.
5. The Library Staff Allocation is to be used to fund library staff.

6. The Per-Pupil Amount Allocation within the Indigenous Education Grant is limited to expenditures that support the Framework. Each board is required to spend at least half of the minimum funding received through this Allocation for the dedicated Indigenous Education Lead position and confirm that any remainder has been used to support the Framework through its Board Action Plan (BAP).
7. The Mental Health Leader Allocation is to be used to ensure that each board has at least one Mental Health Leader.
8. New Teacher Induction Program (NTIP) funding is to be used for eligible NTIP expenditures which are required to meet NTIP program requirements.
9. School Board Administration and Governance spending shall not exceed the envelope (excluding internal audit).
10. The School Renewal Allocation is primarily limited to capital renewal expenditures.
11. The School Condition Improvement Allocation is to be used for renewal expenditures that are capitalized.
12. Capital funding is to be used for approved capital projects.
13. The Temporary Accommodation Allocation is to be used for portable moves, leases, and purchases, as well as lease costs for permanent instructional space.
14. A portion of GSN funding is to be used first for minor tangible capital assets (furniture and equipment that is capitalized).
15. The Ministry also provides funding outside the GSN through Education Programs -Other (EPO) for a variety of projects. Restrictions related to this funding are included in Transfer Payment contracts.

School boards continue to be accountable for how they use all of the revenue that they receive from education funding grants, including the revenue that they can use flexibly.

7. QUARTERLY BUDGET REPORTS (APPENDICES A-1 TO A-8)

The Revenue (Appendix A-1) and Expenses (Appendix A-2) schedules have a column showing the 2017-2018 received/spent to November 30, 2017. The amounts to November 30, 2017 are compared to the Revised Budget Estimates to show the percentage received/spent to date. At November 30, 2017, we are a quarter of the way through the fiscal year or three-tenths of the way through the academic year. Therefore, we would expect the percentage received/spent to be between 25% and 30%. This is the case for both revenues and expenses, therefore the 2017-2018 year-to-date figures appear reasonable. Additional breakdowns of the expenses are provided in Appendices A-3 to A-8. Board staff will produce this report on a quarterly basis in March 2018, June 2018 and September 2018 and show the year-to-date percentages received/spent in 2016-2017 for comparison.

CONCLUSION:

The Revised Budget Estimates reflect the projected funding and proposed expense needs for 2017-2018 based on the best information currently available. The 2017-2018 Revised Budget Estimates show an in-year Operating Surplus of \$70,000, and an estimated Total Surplus Available for Compliance of \$2.0 million. The Revised Budget Estimates continues to show staff's commitment to build an operating reserve, in line with the 2017-2018 Budget Objectives, by transferring \$740,000 into the operating reserve, for an accumulated total of \$4.1 million or 1.2% of the Board's provincial allocation.

RECOMMENDATION:

The resolution to approve the 2017-2018 Revised Estimates reads as follows:

RESOLUTION

Moved by:
Seconded by:

RESOLVED, that the Halton Catholic District School Board approve the 2017-2018 Revised Budget Estimates in the amount of \$399,450,213.

REPORT PREPARED BY:

J. CHANTHAVONG
ADMINISTRATOR, BUDGET AND CAPITAL

REPORT REVIEWED BY:

A. LOFTS
SENIOR ADMINISTRATOR, FINANCIAL SERVICES

REPORT SUBMITTED BY:

R. NEGOI
SUPERINTENDENT OF BUSINESS AND TREASURER OF THE BOARD

REPORT APPROVED BY:

P. DAWSON
DIRECTOR OF EDUCATION AND SECRETARY OF THE BOARD

**Halton Catholic District School Board
Revenue Summary
2017-18 Revised Estimates**

	2017-18 Revised Budget Estimates <small>(in PSAB Format)</small>	2017-18 Revenues and Receipts Nov.30/17 <small>(in PSAB Format)</small>	2017-18 Remaining Balance <small>(in PSAB Format)</small>	Percent Received	2017-18 Original Budget Estimates <small>(in PSAB Format)</small>	2016-17 Actuals <small>(in PSAB Format)</small>
OPERATING REVENUE						
Province of Ontario						
Legislative Grants	272,485,430	81,427,187	191,058,243	29.9%	268,005,480	257,622,394
Municipal Taxes	87,301,600	20,267,735	67,033,865	23.2%	88,560,247	85,829,995
	<u>359,787,030</u>	<u>101,694,922</u>	<u>258,092,108</u>	<u>28.3%</u>	<u>356,565,727</u>	<u>343,452,389</u>
Other Provincial Grants						
Prior Year Grant Adjustment - Operating	-	-	-	-	-	150,972
Other Provincial Grants (Appendix A-9)	3,478,923	1,403,613	2,075,310	40.3%	2,793,746	3,180,673
	<u>3,478,923</u>	<u>1,403,613</u>	<u>2,075,310</u>	<u>40.3%</u>	<u>2,793,746</u>	<u>3,331,645</u>
Other Revenue						
Government of Canada	1,867,698	189,253	1,678,445	10.1%	1,695,066	2,302,485
Tuition Fees	3,108,760	2,930,142	178,618	94.3%	2,948,000	2,283,730
Use of Schools/Rentals	1,300,000	1,074,572	225,428	82.7%	1,300,000	1,090,988
Cafeteria, Vending, Uniform and OCAS Revenue	-	1,707	(1,707)	-	-	76,259
Interest Revenue	150,000	45,899	104,101	30.6%	75,000	149,546
Interest Revenue on Capital	-	-	-	-	-	-
Donation Revenue	-	-	-	-	-	4,645
Miscellaneous Recoveries	-	-	-	-	-	109,949
Recoveries - Secondments	1,976,400	106,679	1,869,721	5.4%	1,703,100	1,494,163
Miscellaneous Revenue	1,683,353	482,943	1,200,410	28.7%	930,000	1,945,296
EDC Revenue	13,000,000	2,112,549	10,887,451	16.3%	9,500,000	12,707,337
	<u>23,086,211</u>	<u>6,943,744</u>	<u>16,142,467</u>	<u>30.1%</u>	<u>18,151,166</u>	<u>22,164,398</u>
School Generated Funds Revenue	<u>13,000,000</u>	<u>4,361,582</u>	<u>8,638,418</u>	<u>33.6%</u>	<u>13,000,000</u>	<u>12,746,653</u>
Amortization of Deferred Capital Contribution	<u>15,743,755</u>	<u>3,935,939</u>	<u>11,807,816</u>	<u>25.0%</u>	<u>15,770,167</u>	<u>15,313,465</u>
Total Operating Revenue	<u>415,095,919</u>	<u>118,339,800</u>	<u>296,756,119</u>	<u>28.5%</u>	<u>406,280,806</u>	<u>397,008,550</u>
Available for Compliance						
(Surplus) Deficit - Operating	(70,039)	-	(70,039)	0.0%	(38,090)	(216,120)
Available for Compliance - Transfer from (to) Internally Restricted Reserve (net) Note #1	(1,950,344)	432,570	(2,382,914)	-22.2%	(2,390,903)	(2,833,964)
Total Available for Compliance (Surplus) Deficit	<u>(2,020,383)</u>	<u>432,570</u>	<u>(2,452,953)</u>	<u>-21.4%</u>	<u>(2,428,993)</u>	<u>(3,050,084)</u>
Unavailable for Compliance						
Unavailable for Compliance (PSAB Adjustments)	(167,105)	-	(167,105)	0.0%	(167,105)	(158,751)
Amortization of EFB - Retirement Gratuity & ERIP Liability	(458,218)	-	(458,218)	0.0%	(458,218)	(458,219)
Amortization of EFB - Retirement/Health/Dental/Life Insurance	-	-	-	-	-	-
Unavailable for Compliance (Increase) Decrease in School Generated Funds	-	-	-	-	-	(188,513)
Revenues Recognized for Land	(13,000,000)	(2,112,549)	(10,887,451)	16.3%	(9,500,000)	(12,707,337)
Total Unavailable for Compliance (Surplus)	<u>(13,625,323)</u>	<u>(2,112,549)</u>	<u>(11,512,774)</u>	<u>15.5%</u>	<u>(10,125,323)</u>	<u>(13,512,820)</u>
Total Annual (Surplus) Deficit	<u>(15,645,706)</u>	<u>(1,679,979)</u>	<u>(13,965,727)</u>	<u>10.7%</u>	<u>(12,554,316)</u>	<u>(16,562,904)</u>
Total Revenue After PSAB Adjustments	<u>\$ 399,450,213</u>	<u>\$ 116,659,821</u>	<u>\$ 282,790,392</u>	<u>29.2%</u>	<u>\$ 393,726,490</u>	<u>\$ 380,445,646</u>
Note #1						
Transfer (to) from Working Funds Reserve	(740,000)		(740,000)		(740,000)	(900,000)
Net Transfer (to) from School Activities Reserve	198,390		198,390			87,066
Net Transfer (to) from Other Board Reserve	234,180		-			(262,053)
Net Transfer (to) from Capital Reserve	(2,000,000)		(2,000,000)		(2,000,000)	(2,000,649)
Net Transfer (to) from Committed Capital Projects	280,704		280,704		272,715	165,291
Net Transfer (to) from Committed Sinking Fund	76,382		76,382		76,382	76,382
	<u>\$ (1,950,344)</u>	<u>\$ -</u>	<u>\$ (2,184,524)</u>		<u>\$ (2,390,903)</u>	<u>\$ (2,833,963)</u>

**Halton Catholic District School Board
Expenditure Summary
2017-18 Revised Estimates**

	2017-18 Revised Budget Estimates <small>(in PSAB Format)</small>	2017-18 Expenses and Commitments Nov.30/17 <small>(in PSAB Format)</small>	2017-18 Remaining Balance <small>(in PSAB Format)</small>	Percent Spent	2017-18 Original Budget Estimates <small>(in PSAB Format)</small>	2016-17 Actuals <small>(in PSAB Format)</small>
Classroom Instruction						
Classroom Teachers	211,055,633	49,439,676	161,615,957	23.4%	208,346,768	200,066,342
Occasional Teachers	4,043,500	928,562	3,114,938	23.0%	4,043,500	3,992,819
Early Childhood Educators (E.C.E.) and Supply	8,456,800	2,238,585	6,218,215	26.5%	8,394,100	8,141,542
Teacher Assistants and Supply	21,746,007	5,897,197	15,848,810	27.1%	21,609,300	21,567,447
Textbooks & Classroom Supplies	7,822,093	1,962,936	5,859,157	25.1%	7,441,999	5,681,642
Computers	2,170,354	1,252,491	917,863	57.7%	1,777,000	2,640,245
Professionals, Paraprofessionals & Technical	12,032,905	2,725,710	9,307,195	22.7%	11,761,400	10,822,927
Library and Guidance	4,515,669	1,214,557	3,301,112	26.9%	4,473,490	4,738,745
Staff Development	2,293,181	800,336	1,492,845	34.9%	1,959,750	2,820,328
Subtotal Classroom Instruction	274,136,142	66,460,050	207,676,092	24.2%	269,807,307	260,472,037
Non Classroom - School Support Services						
School Administration (Appendix A-3)	22,309,949	5,075,077	17,234,872	22.7%	21,766,103	21,251,999
Teacher Consultants (Appendix A-3 & A-4)	4,326,828	1,027,642	3,299,186	23.8%	4,277,231	4,497,984
Continuing Education (Appendix A-7)	6,564,528	1,608,814	4,955,714	24.5%	6,547,912	6,809,570
Subtotal School Support Services	33,201,305	7,711,533	25,489,772	23.2%	32,591,246	32,559,553
Recoverable Expenses	1,976,400	441,718	1,534,682	22.3%	1,703,100	1,494,163
Other Non Classroom						
Board Administration (Appendix A-5)	11,355,932	2,376,977	8,978,955	20.9%	10,834,518	9,930,854
Transportation (Appendix A-8)	7,842,978	1,960,745	5,882,234	25.0%	7,983,743	7,335,077
Subtotal Other Non Classroom	19,198,910	4,337,722	14,861,188	22.6%	18,818,261	17,265,931
Pupil Accommodation						
School Operations and Maintenance	30,672,879	7,647,788	23,025,091	24.9%	30,525,659	28,695,576
School Renewal Projects	-	-	-	-	-	-
ALC and Portable Leases	1,770,000	761,672	1,008,328	43.0%	1,770,000	1,749,042
Debt Charges	47,375	-	47,375	0.0%	47,375	47,375
Other Debenture Payments (Interest only from 10-11)	9,041,338	3,947,631	5,093,707	43.7%	9,041,338	9,583,205
Subtotal Pupil Accommodations	41,531,592	12,357,090	29,174,502	29.8%	41,384,372	40,075,198
School Generated Funds Expenditures	13,000,000	2,919,490	10,080,510	22.5%	13,000,000	12,558,140
Amortization Expenditure	17,031,187	4,257,797	12,773,390	25.0%	17,047,527	16,637,595
Total Expenditures Before PSAB adjustments	\$ 400,075,536	\$ 98,485,400	\$ 301,590,136	24.6%	\$ 394,351,813	\$ 381,062,616
PSAB Adjustments						
Increase (Decrease) in Employee future Benefits	(458,218)	-	(458,218)		(458,218)	(458,219)
(Decrease) in Accrued Interest on Debenture	(167,105)	-	(167,105)		(167,105)	(158,751)
Total PSAB Adjustment	\$ (625,323)	\$ -	\$ (625,323)		\$ (625,323)	\$ (616,970)
Total Expenditures After PSAB Adjustment	\$ 399,450,213	\$ 98,485,400	\$ 300,964,813		\$ 393,726,490	\$ 380,445,646

Halton Catholic District School Board
Instruction Expenditures
2017-18 Revised Estimates

	2017-18 Revised Budget Estimates <small>(in PSAB Format)</small>	2017-18 Expenses and Commitments Nov.30/17 <small>(in PSAB Format)</small>	2017-18 Remaining Balance <small>(in PSAB Format)</small>	Pct Spent	2017-18 Original Budget Estimates <small>(in PSAB Format)</small>	2016-17 Actuals <small>(in PSAB Format)</small>
CLASSROOM						
Regular Day School						
Classroom Teachers - Salaries & Benefits	190,826,833	44,639,691	146,187,142	23.40%	188,693,168	181,365,964
Classroom Teachers - ESL - Salaries & Benefits	3,053,400	764,931	2,288,469	25.10%	2,716,700	2,893,376
Classroom Teachers - Travel	15,000	321	14,679	2.10%	14,000	9,883
Occasional Teachers - Salaries & Benefits	4,043,500	928,562	3,114,938	23.00%	4,043,500	3,992,819
Early Childhood Educators (E.C.E.) - Salaries & Benefits	8,130,600	2,181,005	5,949,595	26.80%	8,067,900	7,865,200
Supply E.C.E. - Salaries and Benefits	326,200	57,580	268,620	17.70%	326,200	276,342
Textbooks and Classroom Material	5,921,503	1,639,559	4,281,944	27.70%	5,590,399	4,538,625
Furniture and Equipment	367,284	195,110	172,174	53.10%	332,130	525,919
Computer - Furniture and Equipment	508,063	235,108	272,955	46.30%	157,400	554,797
Computer - Supplies and Services	1,653,291	835,401	817,890	50.50%	1,610,600	1,565,350
Prof. & Paraprofessionals - Computer - Salaries & Benefits	2,030,800	514,790	1,516,011	25.30%	2,235,000	1,990,046
Prof. & Paraprofessionals - Salaries & Benefits	2,264,105	482,535	1,781,570	21.30%	2,144,500	1,922,308
Prof. & Paraprofessionals - Supplies & Equipment	833,800	270,442	563,358	32.40%	769,700	794,839
Library and Guidance - Salaries & Benefits	4,122,512	1,089,077	3,033,435	26.40%	4,095,700	4,426,274
Library and Guidance - Books & Supplies	393,157	125,480	267,677	31.90%	377,790	312,471
Staff Development	2,231,939	783,289	1,448,650	35.10%	1,901,750	2,750,833
Subtotal Classroom	\$ 226,721,987	\$ 54,742,881	\$ 171,979,106	24.10%	\$ 223,076,437	\$ 215,785,045
NON-CLASSROOM						
Regular Day School						
Teacher Consultants - Salaries & Benefits	2,582,524	617,702	1,964,822	23.90%	2,572,800	2,912,478
Teacher Consultants - Supplies & Services	449,640	124,810	324,830	27.80%	418,967	355,261
Subtotal Consultants	\$ 3,032,164	\$ 742,512	\$ 2,289,652	24.50%	\$ 2,991,767	\$ 3,267,739
School Administration						
School Administration - Salaries & Benefits	21,043,950	4,722,821	16,321,129	22.40%	20,699,200	20,001,024
School Administration - Supplies and Services	1,265,999	352,257	913,742	27.80%	1,066,903	1,250,975
Subtotal School Administration	\$ 22,309,949	\$ 5,075,077	\$ 17,234,872	22.70%	\$ 21,766,103	\$ 21,251,999
Total Regular Day School - Non Classroom	\$ 25,342,113	\$ 5,817,589	\$ 19,524,524	23.00%	\$ 24,757,870	\$ 24,519,738
Recoverable expenses	\$ 1,976,400	\$ 441,718	1,534,682	22.30%	\$ 1,703,100	\$ 1,494,163
Total Instruction	\$ 254,040,500	\$ 61,002,188	\$ 193,038,312	24.00%	\$ 249,537,407	\$ 241,798,945

**Halton Catholic District School Board
Special Education Expenditures
2017-18 Revised Estimates**

	2017-18 Revised Budget Estimates <small>(in PSAB Format)</small>	2017-18 Expenses and Commitments Nov.30/17 <small>(in PSAB Format)</small>	2017-18 Remaining Balance <small>(in PSAB Format)</small>	Pct Spent	2017-18 Original Budget Estimates <small>(in PSAB Format)</small>	2016-17 Actuals <small>(in PSAB Format)</small>
CLASSROOM						
Classroom Teachers - Salaries & Benefits	17,098,600	4,028,409	13,070,191	23.60%	16,861,100	15,750,282
Classroom Teachers - Travel	61,800	6,324	55,476	10.20%	61,800	46,838
Teacher Assistants - Salaries & Benefits	21,708,400	5,846,562	15,861,838	26.90%	21,576,300	21,448,181
Supply Teacher Assistants - Salaries & Benefits	37,607	50,635	(13,028)	134.60%	33,000	119,266
Textbooks and Classroom Material	260,906	67,327	193,579	25.80%	247,070	217,173
Furniture and Equipment	1,272,400	60,940	1,211,460	4.80%	1,272,400	399,924
Computer Equipment	9,000	181,983	(172,983)	2022.00%	9,000	520,097
Prof. & Paraprofessionals - Salaries & Benefits	6,774,800	1,419,358	5,355,442	21.00%	6,482,800	6,022,004
Prof. & Paraprofessionals - Supplies & Equipment	129,400	38,584	90,816	29.80%	129,400	93,732
Library and Guidance	-	-	-	-	-	-
Workshops	61,242	17,048	44,194	27.80%	58,000	69,496
Subtotal Classroom	\$ 47,414,155	\$ 11,717,169	\$ 35,696,986	24.70%	\$ 46,730,870	\$ 44,686,993
NON CLASSROOM						
Consultants - Salaries & Benefits	1,231,700	273,804	957,896	22.20%	1,222,500	1,173,660
Consultants - Supplies & Services	62,964	11,326	51,638	18.00%	62,964	56,584
Subtotal Consultants	\$ 1,294,664	\$ 285,130	\$ 1,009,534	22.00%	\$ 1,285,464	\$ 1,230,245
Total Special Education	\$ 48,708,819	\$ 12,002,299	\$ 36,706,520	24.60%	\$ 48,016,334	\$ 45,917,237

**Halton Catholic District School Board
Board Administration Expenditures
2017-18 Revised Estimates**

	2017-18 Revised Budget Estimates <small>(in PSAB Format)</small>	2017-18 Expenses and Commitments Nov.30/17 <small>(in PSAB Format)</small>	2017-18 Remaining Balance <small>(in PSAB Format)</small>	Pct Spent	2017-18 Original Budget Estimates <small>(in PSAB Format)</small>	2016-17 Actuals <small>(in PSAB Format)</small>
Governance /Trustees	\$ 205,800	\$ 40,892	\$ 164,908	19.90%	\$ 212,800	\$ 176,825
Directors and Supervisory Officers						
Salaries & Benefits	2,214,168	381,273	1,832,895	17.20%	2,217,800	2,073,594
Supplies and Services	197,850	37,300	160,550	18.90%	152,850	123,972
Furniture & Equipment	9,395	102	9,293	1.10%	8,900	2,654
Other Expenditures	20,350	1,565	18,785	7.70%	20,350	9,742
Subtotal Directors and Supervisory Officers	\$ 2,441,763	\$ 420,240	\$ 2,021,523	17.20%	\$ 2,399,900	\$ 2,209,961
Business and General Administration						
Salaries & Benefits	4,050,688	822,717	3,227,971	20.30%	3,926,200	3,685,083
Supplies and Services	356,237	50,138	306,099	14.10%	355,840	128,377
Furniture & Equipment	27,700	9,748	17,952	35.20%	27,700	26,499
Fees & Contractual Services	786,617	138,000	648,617	17.50%	581,117	522,777
Other Expenditures	234,233	160,390	73,843	68.50%	226,417	231,813
Parent Engagement Expenses	38,752	4,716	34,036	12.20%	38,752	33,693
Subtotal Business and General Administration	\$ 5,494,227	\$ 1,185,710	\$ 4,308,517	21.60%	\$ 5,156,026	\$ 4,628,242
Human Resources						
Salaries & Benefits	1,686,700	344,975	1,341,725	20.50%	1,569,450	1,529,128
Supplies and Services	80,409	14,815	65,594	18.40%	80,409	73,256
Furniture & Equipment	9,500	-	9,500	0.00%	9,500	3,449
Fees & Contractual Services	347,853	170,632	177,221	49.10%	339,853	261,021
Other Expenditures	13,600	5,238	8,362	38.50%	13,600	14,571
Subtotal Human Resources	\$ 2,138,062	\$ 535,660	\$ 1,602,402	25.10%	\$ 2,012,812	\$ 1,881,425
Information Technology						
Salaries & Benefits	612,200	80,333	531,867	13.10%	589,100	582,362
Supplies and Services	18,400	7,791	10,609	42.30%	18,400	34,242
Furniture & Equipment	10,500	7,202	3,298	68.60%	10,500	12,860
Other Expenditures	15,000	1,892	13,108	12.60%	15,000	6,237
Subtotal Information Technology	\$ 656,100	\$ 97,217	\$ 558,883	14.80%	\$ 633,000	\$ 635,701
Bank Financing Charges						
Operating interest and bank charges	57,280	13,789	43,491	24.10%	57,280	38,856
Subtotal Bank Financing Charges	\$ 57,280	\$ 13,789	\$ 43,491	24.10%	\$ 57,280	\$ 38,856
Operations & Maintenance						
Utilities	156,700	26,329	130,371	16.80%	156,700	148,716
Building repairs and maintenance	103,000	29,958	73,042	29.10%	103,000	111,230
Landscape and snow removal	33,000	9,669	23,331	29.30%	33,000	34,021
Fire/Security/Monitoring	3,000	-	3,000	0.00%	3,000	2,420
Waste Disposal	3,000	-	3,000	0.00%	3,000	-
Contractual Services	64,000	17,513	46,487	27.40%	64,000	63,457
Subtotal Operations & Maintenance	\$ 362,700	\$ 83,469	\$ 279,231	23.00%	\$ 362,700	\$ 359,843
Total Board Administration	\$ 11,355,932	\$ 2,376,977	\$ 8,978,955	20.90%	\$ 10,834,518	\$ 9,930,854

Halton Catholic District School Board

Pupil Accommodations Expenditures

2017-18 Revised Estimates

	2017-18 Revised Budget Estimates <small>(in PSAB Format)</small>	2017-18 Expenses and Commitments Nov.30/17 <small>(in PSAB Format)</small>	2017-18 Remaining Balance <small>(in PSAB Format)</small>	Pct Spent	2017-18 Original Budget Estimates <small>(in PSAB Format)</small>	2016-17 Actuals <small>(in PSAB Format)</small>
School Operations						
Salaries & Benefits	10,238,500	2,347,169	7,891,331	22.90%	10,181,700	9,437,716
Professional Development	21,160	6,028	15,132	28.50%	21,160	24,623
Community Use of Schools	150,420	39,027	111,393	25.90%	-	101,469
Utilities - Hydro	5,846,000	975,569	4,870,431	16.70%	5,846,000	5,105,610
Utilities - Natural Gas	804,880	69,386	735,494	8.60%	804,880	608,107
Utilities - Water & Sewer	630,000	106,381	523,619	16.90%	630,000	561,913
Maintenance - Supplies and Materials	823,000	314,363	508,637	38.20%	823,000	1,039,716
Travel and Mileage	66,800	17,224	49,576	25.80%	66,800	84,390
Custodial equipment repairs	80,000	40,282	39,718	50.40%	80,000	114,888
Creative playground equipment	20,000	10,216	9,784	51.10%	20,000	9,230
Telephone	16,910	6,459	10,451	38.20%	16,910	16,555
Plant Office	96,904	1,833	95,071	1.90%	16,904	15,017
School Maintenance Services	7,211,739	2,082,193	5,129,546	28.90%	7,562,721	6,859,862
Furniture & Equipment	78,000	7,026	70,974	9.00%	78,000	32,763
Professional Fees	430,278	121,032	309,246	28.10%	430,278	659,278
Contractual Services - Security, Fire, etc.	3,303,231	863,731	2,439,500	26.10%	3,303,231	3,229,124
Insurance	608,075	538,525	69,550	88.60%	608,075	551,241
Moving expenses	46,000	42,674	3,326	92.80%	36,000	15,232
Continuing Education/ALC operating costs	200,982	58,669	142,313	29.20%	-	228,843
Subtotal School Operations	\$ 30,672,879	\$ 7,647,788	\$ 23,025,091	24.90%	\$ 30,525,659	\$ 28,695,576
New Pupil Places						
Portable Leases & Moving expenses	1,770,000	761,672	1,008,328	43.00%	1,770,000	1,749,042
Subtotal New Pupil Places	\$ 1,770,000	\$ 761,672	\$ 1,008,328	43.00%	\$ 1,770,000	\$ 1,749,042
Debt Charges						
Debt Charges-Permanent financing of NPF	47,375	-	47,375	0.00%	47,375	47,375
Subtotal Debt Charges	\$ 47,375	\$ -	\$ 47,375	0.00%	\$ 47,375	\$ 47,375
Other Debenture Payments						
LEIP - Debenture Interest	204,460	-	204,460	0.00%	204,460	211,466
Turf Loan Interest	-	-	-	-	-	-
OSBFC Debenture Interest	4,518,342	1,657,210	2,861,132	36.70%	4,518,342	4,833,452
OFA Debenture Interest	4,318,536	2,290,421	2,028,115	53.00%	4,318,536	4,538,287
Subtotal Other Debenture Payments	\$ 9,041,338	\$ 3,947,631	\$ 5,093,707	43.70%	\$ 9,041,338	\$ 9,583,205
Total Pupil Accommodations	\$ 41,531,592	\$ 12,357,090	\$ 29,174,502	29.80%	\$ 41,384,372	\$ 40,075,198

Halton Catholic District School Board
Continuing Education/Adult Learning Centre Expenditures
2017-18 Revised Estimates

	2017-18 Revised Budget Estimates <small>(in PSAB Format)</small>	2017-18 Expenses and Commitments Nov.30/17 <small>(in PSAB Format)</small>	2017-18 Remaining Balance <small>(in PSAB Format)</small>	Pct Spent	2017-18 Original Budget Estimates <small>(in PSAB Format)</small>	2016-17 Actuals <small>(in PSAB Format)</small>
Continuing Education						
Salaries & Benefits	5,189,010	1,138,140	4,050,870	21.90%	5,192,266	5,276,438
Supplies and Services	258,630	94,871	163,759	36.70%	243,444	210,130
Furniture & Equipment	26,686	6,592	20,094	24.70%	22,000	48,345
Fees & Contractual Services	44,250	5,306	38,944	12.00%	44,250	25,019
Renovations	-	15,148	(15,148)		-	268,942
ALC Leases/Rentals	1,045,952	348,758	697,194	33.30%	1,045,952	980,695
Total Continuing Education	\$ 6,564,528	\$ 1,608,814	\$ 4,955,714	24.50%	\$ 6,547,912	\$ 6,809,570

**Halton Catholic District School Board
Transportation Expenditures
2017-18 Revised Estimates**

	2017-18 Revised Budget Estimates <small>(in PSAB Format)</small>	2017-18 Expenses and Commitments Nov.30/17 <small>(in PSAB Format)</small>	2017-18 Remaining Balance <small>(in PSAB Format)</small>	Pct Spent	2017-18 Original Budget Estimates <small>(in PSAB Format)</small>	2016-17 Actuals <small>(in PSAB Format)</small>
Transportation - General						
Salaries & Benefits	446,761	111,690	335,071	25.00%	454,430	404,029
Supplies and Services	48,500	12,125	36,375	25.00%	57,277	34,419
Furniture & Equipment	6,928	1,732	5,196	25.00%	6,101	6,514
Fees & Contractual Services	79,282	19,821	59,462	25.00%	118,062	107,507
Subtotal Transportation - General	581,471	145,368	436,103	25.00%	635,870	552,470
Transportation - Home to School	7,261,507	1,815,377	5,446,130	25.00%	7,347,873	6,782,607
Total Transportation	\$ 7,842,978	\$ 1,960,745	\$ 5,882,234	25.00%	\$ 7,983,743	\$ 7,335,077

Halton Catholic District School Board
Other Provincial Grants
2017-18 Revised Estimates

Appendix A-9

Grant Description	2017-18 Revised Budget Estimates	2017-18 Receipts As At Nov.30/17	2017-18 Original Budget Estimates
A.Prkacin - EPO			
French As A Second Language	127,510	-	108,010
Ontario 150	11,404	10,040	-
Early Years-EDI	47,030	-	-
Early Leadership Strategy	175,098	87,549	95,130
Early Years Experience Collections	42,691	29,884	-
Renewed Math Strategy	468,986	328,290	468,986
	872,719	455,763	672,126
B. Browne - EPO			
Autism Support And Training	51,364	35,955	51,364
Ontario Autism Program	158,907	117,840	136,889
Board Leadership Development Strategy (BLDS)	-	-	-
	210,271	153,795	188,253
C. McGillicuddy - EPO			
Specialist Highskills Major (SHSM) Special Funding	-	-	-
Re-Engagement 12 & 12+	8,947	8,947	-
Gap Closing Grade 7-12	29,688	20,781	-
Ensuring Equitable Access	43,225	38,903	-
	81,860	68,631	-
C.Cipriano-EPO			
Parents Reaching Out (PRO)	46,255	-	-
Parents Reaching Out - Regional	12,500	11,250	-
Teacher Learning & Leadership Program	111,475	59,241	-
	170,230	129,733	-
L. Naari - EPO			
Innovation in Learning Fund	109,500	109,500	-
	109,500	109,500	-
T. Pinelli - EPO			
Safe, Equitable And Inclusive Schools	91,179	-	91,179
	91,179	-	91,179
J. OHara - EPO			
Transitional Support-MOU	66,397	66,397	66,000
	66,397	66,397	66,000
R. Merrick - EPO			
Outreach Coordinator	73,600	-	73,600
	73,600	-	73,600
Sub-total	\$ 1,675,756	\$ 983,819	\$ 1,091,158
O.Y.A.P GRANT	99,949	59,969	99,949
LBS Grants	80,120	34,406	97,900
Province Of Ontario-ALC	1,186,000	-	1,186,000
PBLA 1X FUNDING	25,751	25,751	-
Province of Ontario-H.O.M.E	411,347	347,608	318,739
Total Other Provincial Grants per A-1	\$ 3,478,923	\$ 1,451,553	\$ 2,793,746

**Halton Catholic District School Board
Summary of Expenses by Expense Type
2017-18 Revised Estimates**

	2017-18 Revised Budget Estimates	% of total budget	\$ increase (from Original to Revised)	% increase (from Original to Revised)	2017-18 Original Estimates	% of total budget	2016-17 Actuals	% of total budget
Operating								
Salary & Wages	268,699,102	74.4%	3,445,751	1.3%	265,253,351	74.7%	255,734,243	74.7%
Employee Benefits	44,748,512	12.4%	912,121	2.1%	43,836,391	12.3%	43,208,881	12.6%
Total Salaries and Benefits	313,447,614	86.8%	4,357,872	1.4%	309,089,742	87.0%	298,943,124	87.3%
Professional Development	1,030,992	0.3%	129,892	14.4%	901,100	0.3%	863,615	0.3%
Supplies & Services (Appendix B-1)	27,055,784	7.5%	818,611	3.1%	26,237,173	7.4%	23,725,918	6.9%
Replacement Furniture & Equipment	2,500	0.0%	-	0.0%	2,500	0.0%	11,129	0.0%
Operating Interest	57,280	0.0%	-	0.0%	57,280	0.0%	38,856	0.0%
Rentals & Leases	2,551,563	0.7%	(36,120)	-1.4%	2,587,683	0.7%	2,547,666	0.7%
Fees & Contractuals (Appendix B-2)	14,932,598	4.1%	378,105	2.6%	14,554,493	4.1%	14,119,061	4.1%
Other	831,353	0.2%	91,703	12.4%	739,650	0.2%	1,006,237	0.3%
ALC Lease/Rentals	1,045,952	0.3%	-	0.0%	1,045,952	0.3%	980,695	0.3%
Total Other Operating	47,508,022	13.2%	1,382,191	3.0%	46,125,831	13.0%	43,293,177	12.7%
Total Operating	360,955,636	100.0%	5,740,063	1.6%	355,215,573	100.0%	342,236,301	100.0%
Capital								
Debt Charges & Interest	47,375	0.5%	-	-	47,375	0.5%	47,375	0.4%
Turf Loan Interest Payments		0.0%	-	-		0.0%	-	0.0%
OSBFC Debenture Interest Payments	4,518,342	49.7%	-	0.0%	4,518,342	49.7%	4,833,452	45.7%
OFA Debenture Interest Payments	4,522,996	49.8%	-	0.0%	4,522,996	49.8%	4,749,753	44.9%
Total Capital	9,088,713	100.0%	-	0.0%	9,088,713	100.0%	9,630,580	100.0%
PSAB Adjustments								
School Generated Funds	13,000,000	44.2%	-	0.0%	13,000,000	44.2%	12,558,140	3.7%
Amortization expenses	17,031,187	57.9%	(16,340)	-0.1%	17,047,527	57.9%	16,637,595	4.9%
Increase in Employee Future Benefits	(458,218)	-1.6%	-	-	(458,218)	-1.6%	(458,219)	-1.6%
(Decrease) in Accrued Interest on Debenture	(167,105)	-0.6%	-	0.0%	(167,105)	-0.6%	(158,751)	-0.6%
	(625,323)	-2.1%	-	0.0%	(625,323)	-2.1%	(616,970)	-2.2%
Total PSAB Adjustments	29,405,864	100.0%	(16,340)	-0.1%	29,422,204	100.0%	28,578,765	8.4%
Total expenses	\$ 399,450,213	100.0%	5,723,723	1.5%	\$ 393,726,490	100.0%	\$ 380,445,646	100.0%

Supplies and Services
2017-18 Revised Budget Estimates

Description	2017-18 Revised Budget Estimates	2017-18 Budget Estimates	2016-17 Actual
Advertising	\$ 223,540	\$ 91,030	\$ 81,352
Application Software	87,909	57,909	69,158
Asphalt/Concrete	100,000	100,000	92,235
Assoc. & Membership Fees-Board	4,000	4,000	3,672
Audio Visual Materials	135,500	150,500	150,196
Automobile Reimbursement	484,269	481,766	443,328
Copying Instructional	368,600	373,000	245,038
Convention/Conferences	22,500	-	-
Field Trips	730,014	677,314	674,095
Instructional Materials	2,504,007	1,950,019	1,155,836
Instructional Supplies	1,727,670	2,323,527	2,965,738
Library Books	294,120	291,790	180,827
Maintenance Supplies & Services *	7,350,943	7,523,621	7,151,924
Miscellaneous	94,500	44,500	62,224
Non-Capital Furniture & Equipment	2,019,835	1,528,181	2,855,752
Office Supplies & Services	215,241	91,718	211,009
Other Travel Expense	10,300	10,300	20,139
Other Strategic Communication	4,150	4,150	6,244
Periodicals	32,350	32,350	37,599
Plant Operations Supplies	838,000	838,000	1,047,691
Postage	22,360	19,315	32,901
Printing & Photocopying	267,594	265,423	319,838
Recruitment Of Staff	30,720	22,720	8,786
Repairs	284,574	289,574	268,385
SGF Reimbursements			(2,198,921)
Telecommunications	533,242	513,602	607,101
Textbooks & Learning Materials	1,055,284	1,037,284	622,150
Utilities - Electricity	6,106,482	6,007,500	5,350,489
Utilities - Heating (Gas & Other)	821,080	821,080	623,991
Utilities - Water & Sewage	640,000	640,000	572,548
Vehicle Maintenance & Supplies	38,000	38,000	53,770
Waste disposal	9,000	9,000	21,952
	<u>\$ 27,055,784</u>	<u>\$ 26,237,173</u>	<u>\$ 23,737,047</u>

*Including heating & cooling maintenance costs of \$1.6M, snow removal costs of \$1.2M, general & other repairs & maintenance of \$3.4M, and electrical repairs of \$0.9M

Fees and Contractual Expenses

2017-18 Revised Estimates

Description	2017-18 Revised Budget Estimates	2017-18 Budget Estimates	2016-17 Actual
Audit Fees	\$ 79,419	\$ 82,098	\$ 93,809
Legal Fees	263,380	263,200	220,677
Other Professional Fees*	604,497	603,547	742,597
Other Contractual Services**	1,533,074	1,135,158	1,334,894
Contractual Custodial Services	2,993,731	2,908,731	2,916,218
Contractual-Waste Disposal	247,000	247,000	183,620
Miscellaneous	135,900	135,900	111,906
Transportation	7,340,789	7,465,935	6,890,114
Temporary Assistance	42,500	92,500	84,509
Courier	133,550	140,050	107,373
Software Fees & Licenses	824,223	745,899	766,893
Hardware Maintenance	100,000	100,000	97,188
Insurance	634,535	634,475	569,262
	<u>\$ 14,932,598</u>	<u>\$ 14,554,493</u>	<u>\$ 14,119,061</u>

*Including Plant & Maintenance Professional fees of \$398,366, HR fees for grievances/negotiations & job evaluations of \$79,253, Special Education psychological assessment fees of \$65,000, Transportation Consortium Accounting fees of \$11,497, etc.

** Including commissionaires expenses (School Services) of \$300,000, employee assistance program (Human Resources) of \$182,000, Ceridian fee (Payroll Services) of approximately \$182,000, infrastructure and cabling services (IT) for \$135,000, and Halinet/CanCopy (Curriculum Services) \$125,000 & Contractuals for BAS(K212) of \$220,000.

**Halton Catholic District School Board
Average Daily Enrolment (ADE)
2017-18 Revised Estimates**

	2017-18 REVISED ESTIMATES				2017-18 ORIGINAL ESTIMATES				2016-17 Actual ADE
	Actual FTE Oct 31/17	Projected FTE Mar 31/18	2017-18 Revised ADE	% Change	Projected FTE Oct 31/17	Projected FTE Mar 31/18	2017-18 Original ADE	% Change	
JK	2,084.00	2,089.00	2,086.50	2.1%	2,043.00	2,043.00	2,043.00	-0.2%	2,048.00
SK	2,150.00	2,156.00	2,153.00	0.2%	2,148.00	2,148.00	2,148.00	-2.1%	2,194.00
Gr. 1 to 3	6,961.00	6,988.00	6,974.50	1.0%	6,898.00	6,916.00	6,907.00	0.1%	6,903.00
Gr. 4 to Gr. 8	11,468.00	11,507.00	11,487.50	0.3%	11,437.00	11,470.00	11,453.50	1.9%	11,242.00
Elementary Day School Enrolment	22,663.00	22,740.00	22,701.50	0.7%	22,526.00	22,577.00	22,551.50	0.7%	22,387.00
Secondary Day School Enrolment	11,551.21	11,279.52	11,415.37	1.2%	11,421.72	11,135.19	11,278.46	5.0%	10,741.48
Total Day School ADE	34,214.21	34,019.52	34,116.87	0.8%	33,947.72	33,712.19	33,829.96	2.1%	33,128.48

Notes: ADE - Average Daily Enrolment

FTE - Full Time Equivalent

Average Daily Enrolment (ADE) is based on 50% of March 31 FTE plus 50% Oct 31 FTE

% change equals the increase (decrease) in ADE from the prior year, or prior cycle

**Halton Catholic District School Board
Capital Budget
2017-18 Revised Budget Estimates**

Projects	Total Estimated Capital Budget	2017-18 Estimated Expenses	Funding Sources						
			Capital Priorities	Child Care Capital	Full Day Kindergarten	School Condition Improvement	School Renewal	Other *	Total Funding
Milton #8 - New School	13,668,474	13,256,297	12,125,714		1,130,583				13,256,297
St. Joseph (O) Consolidation	11,427,716	200,000	200,000						200,000
St. Mark Addition	3,667,880	1,000,000	1,000,000						1,000,000
FDK Playground Equipment	2,000,000	2,000,000			300,000			1,700,000	2,000,000
School Improvement Projects	10,476,000	10,476,000				4,150,000	2,340,000	3,986,000	10,476,000
									-
									-
TOTAL	41,240,070	26,932,297	13,325,714	-	1,430,583	4,150,000	2,340,000	5,686,000	26,932,297

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

Halton Catholic District School Board
GSN Calculations
2017-18 Revised Budget Estimates

Appendix E

	2017-18 Revised Budget	% Change from 2017-18 Original	% Change from 2016-17 Actuals	2017-18 Original Budget	2016-17 Actuals
Enrolment Forecast - JK/SK	4,239.50	1.16%	-0.06%	4,191.00	4,242.00
- 1 to 3	6,974.50	0.98%	1.04%	6,907.00	6,903.00
- 4 to 8	11,487.50	0.30%	2.18%	11,453.50	11,242.00
Enrolment Forecast - Elementary	22,701.50	0.67%	1.40%	22,551.50	22,387.00
- Secondary	11,415.37	1.21%	6.27%	11,278.46	10,741.48
	34,116.87	0.85%	2.98%	33,829.96	33,128.48
Pupil Foundation Grant - JK/SK	26,490,347	1.16%	2.35%	26,187,295	25,882,648
Pupil Foundation Grant - 1 to 3	39,492,897	0.98%	2.59%	39,110,680	38,494,994
Pupil Foundation Grant - 4 to 8	54,791,699	0.30%	4.93%	54,629,530	52,215,380
Pupil Foundation Grant - Secondary	67,119,293	1.21%	7.88%	66,314,300	62,217,123
Supply Teacher Adjustment for Elementary					
Supply Teacher Adjustment for Secondary					
Total Pupil Foundation Allocation	187,894,236	0.89%	5.08%	186,241,806	178,810,145
School Foundation Grant - Elementary	14,838,715	0.45%	2.14%	14,772,005	14,527,460
School Foundation Grant - Secondary	7,444,671	0.90%	5.78%	7,378,392	7,037,799
Additional Compensation for Principals & Vice Principals	222,175	19.08%	44.43%	186,580	153,827
Total School Foundation Allocation	22,505,561	0.75%	3.62%	22,336,977	21,719,086
SEPPA - JK to Grade 3	10,942,285	1.05%	3.36%	10,829,095	10,586,301
SEPPA - Grade 4 to 8	8,610,111	0.30%	4.97%	8,584,627	8,202,388
SEPPA - Secondary	5,649,467	1.21%	9.15%	5,581,710	5,175,997
Special Education Equipment Amount	1,641,653	10.83%	4.24%	1,481,295	1,574,919
Special Incidence Portion	1,300,000	32.25%	3.25%	983,000	1,259,104
High Needs Amount	15,405,825	0.00%	1.72%	15,405,825	15,145,528
Behavioural Expertise	185,336	0.45%	3.28%	184,504	179,443
Total Special Education Allocation	43,734,677	1.59%	3.82%	43,050,056	42,123,680
Total Language Allocation	7,748,498	0.82%	6.07%	7,685,129	7,305,348
Total Learning Opportunities Allocation	6,281,544	0.08%	121.55%	6,276,665	2,835,212
Total Continuing Education and Other Programs Allocation	2,132,488	-0.62%	-4.29%	2,145,881	2,227,997
Total Teacher Qualification and Experience Allocation	25,300,366	-0.34%	-1.75%	25,385,495	25,751,433
ECE Q&E Allocation	2,265,452	-2.16%	3.55%	2,315,538	2,187,841
New Teacher Induction Program (NTIP)	264,780	0.00%	4.13%	264,780	254,284
Restraint Savings	(140,878)	0.00%	0.00%	(140,878)	(140,878)
Total Transportation Allocation	7,545,376	2.79%	4.70%	7,340,624	7,206,378
Total Administration and Governance Allocation	9,449,713	1.10%	5.07%	9,347,208	8,994,134
Total School Operations Allocations	32,358,897	0.80%	3.84%	32,102,777	31,162,956
Community Use of Schools	445,632	0.00%	5.41%	445,632	422,752
First Nations, Metis and Inuit Education Supplement	348,400	14.83%	0.10%	303,414	348,036
Safe Schools	570,799	0.86%	4.72%	565,905	545,065
Rural and Northern Education Allocation	52,902			-	-
Permanent Financing of NPF	47,375	0.00%	0.00%	47,375	47,375
TOTAL: OPERATING (Note 2)	348,805,818	0.89%	5.13%	345,714,384	331,800,844
Deduct:					
Minor TCA	(8,720,145)	0.89%	5.13%	(8,642,860)	(8,295,021)
Add:					
Temporary Accommodations - Portable Leasing					
Trustees' Association Fee	43,017	0		43,017	43,017
TOTAL OPERATING ALLOCATION	340,128,690	0.89%	5.12%	337,114,541	323,548,840
Capital Grants	19,006,297	18.41%	56.68%	16,051,627	12,130,824
Minor TCA	8,720,145	0.89%	5.13%	8,642,860	8,295,021
School Renewal Allocation (Note 2)	4,427,352	0.66%	1.88%	4,398,357	4,345,496
School Condition Improvement		0.00%	0.00%		
Temporary Accommodations - Capital	1,735,000	0.00%	0.35%	1,735,000	1,729,000
Retrofitting School Space for Child Care		0.00%	0.00%		-
Short Term Interest on Capital		0.00%	-100.00%		169,141
Capital Debt Support - Interest Portion (Note 2)	8,546,061	0.00%	-5.45%	8,546,061	9,039,007
TOTAL CAPITAL ALLOCATION	42,434,855	7.77%	18.84%	39,373,905	35,708,489
TOTAL FUNDING ALLOCATION	\$ 382,563,545	1.61%	6.49%	\$ 376,488,446	\$ 359,257,329

Halton Catholic District School Board
Operating and Capital - Revenues and Expenditures
2017-18 Revised Estimates

Appendix F

	2017-18 Revised Budget Estimates	2017-18 Budget Estimates	Changes
Revenue			
Province of Ontario-GSN & Municipal tax (Note 1)	359,787,030	356,565,727	3,221,303
Other Provincial Grants (Note 1)	3,478,923	2,793,746	685,177
Other Operating (Note 2)	23,086,211	18,151,166	4,935,045
Amortization of Deferred Capital Contribution	15,743,755	15,770,167	(26,412)
School Generated Funds	13,000,000	13,000,000	-
Unavailable for Compliance			
Employee Future Benefits and Interest Accrual	(625,323)	(625,323)	-
Revenues Recognized for Land	(13,000,000)	(9,500,000)	(3,500,000)
Total Revenue	\$ 401,470,596	\$ 396,155,483	\$ 5,315,113
Expenditures			
Operating			
Salary and Benefits (Note 3)	313,447,614	309,089,742	4,357,872
Other Operating Expenditures (Note 4)	47,508,022	46,125,831	1,382,191
Capital			
OSBFC Debenture Payments	4,565,717	4,565,717	-
OFA Debenture Payments	4,522,996	4,522,996	-
PSAB			
Amortization Expense	17,031,187	17,047,527	(16,340)
School Generated Funds	13,000,000	13,000,000	-
Employee Future Benefits and Interest Accrual	(625,323)	(625,323)	-
Total Expenses	\$ 399,450,213	\$ 393,726,490	\$ 5,723,723
In-Year Surplus (Deficit) Available for Compliance - Unappropriated	\$ 70,039	\$ 38,090	\$ 31,949
Surplus (Deficit) Available for Compliance	\$ 2,020,383	\$ 2,428,993	\$ (408,610)

Note 1. Represents growth in enrolment and additional EPO grants announced.

Note 2. Represents changes in Other Revenues outlined in Appendix A-1 (Increase in EDC Revenue, Use of Schools and Facilities revenue, Tuition Fees-International students, CODE funding, and secondments).

Note 3. Salary and benefits increased to off-set enrolment growth, staffing enhancements outlined in the report, and updated sick leave contingency based on 2016-17 actual trends.

Note 4. Other operating expenditure includes mostly GSN & EPO related expenditure totaling \$700K, 2016-17 Board reserve rollovers of \$234K and 2016-17 school budget rollover of \$200K.

**Halton Catholic District School Board
2017-18 Revised Budget Estimates Schedule**

Date (2017)	Completed	Item	Description of Activity
April 12	✓	Ministry Memorandum 2017: B04	Established Revised Estimates due date of December 15, 2017
April 12	✓	Ministry Memorandum 2017: B03	2017-18 School Year Education Programs - Other (EPO) Funding
August 4th	✓	Ministry Memorandum 2017:SB17	District School Board Enrolment Projections for 2017-18
September 18th	✓	Ministry Memorandum 2017:SB28	District School Board Enrolment Projections for 2018-19 to 2021-22 (including Rev Est for 2017-18)
October 23rd	✓	Ministry Memorandum 2017: SB32	Release of Ministry Revised Estimates Forms (EFIS)
October 30th	✓	Revised Budget Estimates	Update on the Revised Budget Estimates (Administrative Council)
October 31st	✓	Average Daily Enrolment (ADE) Revision	Enrolment snapshot from Student Information System (Trillium) for October FTE Pupil Count
October 31st	✓	Salary & benefits budget	Salary and FTE staffing "snapshot" pull down from HR/Payroll System
November 6th	✓	Revised Budget Estimates	Update on the Revised Budget Estimates (Administrative Council)
November 6th	✓	Salary & benefits budget	Salary and FTE staffing comparison to original budget
November 13th	✓	Revised Budget Estimates	Update on the Revised Budget Estimates (Administrative Council)
November 15th	✓	Salary & benefits budget	Salaries by Employee Group and FTE sent to all Superintendents
November 20th	✓	Revised Budget Estimates	Update on the Revised Budget Estimates (Administrative Council)
November 25th	✓	Average Daily Enrolment (ADE) Revision	Publication of the October 2016 Enrolment Statistics Report
November 24th	✓	Ministry Memorandum 2017:SB28	Submit 4 yr. Projections to the MOE
November 25th	✓	Average Daily Enrolment (ADE) Revision	Finalization of the 2015-16 ADE using the actual October 31, 2016 FTE enrolment
November 27th	✓	Salary & benefits budget	Review of Salaries by Employee Group and FTE By Superintendent (Administrative Council)
November 27th	✓	Departmental budget review	Review of Revised Departmental Budgets / Identify Potential Savings (Administrative Council)
December 5th	✓	Revised Budget Estimates	Present Draft Revised Budget Estimates to Board
December 11th	✓	Revised Budget Estimates	Update on the Revised Budget Estimates (Administrative Council)
December 15th	✓	Ministry Memorandum 2017: SB32	Activate Ministry Revised Estimates Forms (EFIS).
December 19th		Revised Budget Estimates	Board approval of the Revised Budget Estimates
December 22nd		Revised Budget Estimates	Post on Board's Public Website
December 22nd		Ministry Memorandum 2017: B04	Email submission of Ministry Revised Estimates Forms (EFIS).
January 15th		Average Daily Enrolment (ADE) Revision	Reconciliation of actual October 31, 2016 FTE enrolment with OnSIS