

ACTION REPORT

ITEM 8.6

2018-19 BUDGET ESTIMATES (FINAL)

PURPOSE:

To provide the Board with a final draft of the 2018-19 Budget Estimates for approval.

BACKGROUND:

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

1. Staff Report 9.1 2018-19 Budget Estimates Draft #2 of the June 5, 2018 Regular Board Meeting.
2. Staff Report 9.1 2018-19 Budget Estimates Draft #1 of the May 15, 2018 Regular Board Meeting.
3. Information Report 10.3 Update on the Release of the 2018-19 Grants for Student Needs (GSN) from the May 1, 2018 Regular Board Meeting.
4. Information Report 10.5 Release of the 2018-19 Grants for Student Needs (GSN) from the April 3, 2018 Regular Board Meeting.
5. Budget Information Session – March 7, 2018 Trustee Budget Consultation Session.
6. Information Report 10.4 2018-19 Budget Consultation Process – Summary of Feedback from the March 6, 2018 Regular Board Meeting.
7. Staff Report 9.1 2018-19 Budget Estimates Schedule, Objectives and Consultation from the February 6, 2018 Regular Board Meeting.

COMMENTS:

OVERVIEW

Trustees and Staff discussed the 2018-19 budget, including an environmental scan, at the Trustee Budget Consultation Session on March 7, 2018, as well as at Regular Board Meetings held on April 3 and May 1, 2018. Staff also provided Trustees with budget estimate updates including a draft budget at the May 15 and June 5, 2018 Regular Board Meetings. These discussions addressed the staffing and program enhancements as well as new initiatives for the upcoming year. Building on these updates, Staff has prepared a final budget estimate of revenues, expenses and priorities for the 2018-19 year. As a result of the budget discussions with Trustees during the June 5, 2018 Board meeting, Staff has

identified additional revenues and budget reductions impacting the 2018-19 Budget which is summarized below:

- Use of Schools/Rentals revenue increased by \$100,000, upon reviewing prior years' trends, current revenues received and remaining scheduled bookings.
- Reduction of \$200,000 to Curriculum Services' program enhancement for textbooks, as the release of the prospective Religion textbook was not expected to be available in 2018-19.
- Reduction of \$70,000 to the printing budgets of all elementary schools and various central departments, upon reviewing Board-wide printing trends.

The impact of these changes represents a \$100,000 increase in revenue and a \$270,000 decrease in expenses, for a net increase to surplus of \$370,000. Of the surplus increase, \$300,000 was directed to the Operating Reserve. Trustees have suggested to achieve an Operating Reserve of 2% of the provincial allocation in a shorter timeframe. Directing a total of \$800,000 annually, would reach the goal in 4 years. Table 1 summarizes the Board's final financial position, listing the opening and closing balances in the surplus accounts available for compliance.

TABLE 1: 2018-19 FINANCIAL POSITION AS OF JUNE 19, 2018 (FINAL)			
	OPENING BALANCE	IN-YEAR CHANGE	CLOSING BALANCE
Operating Surplus	\$617,000	\$555,000	\$1,172,000
Internally Restricted Reserves			
Operating Reserve (Working Funds Reserve)	\$4,146,000	\$800,000	\$4,946,000
Indigenous Reserve	\$28,000		\$28,000
Capital Reserve	\$9,384,000	\$550,000	\$9,934,000
Capital Capacity Planning Reserve	\$70,000		\$70,000
Committed Capital Projects	\$7,683,000	(\$272,000)	\$7,411,000
Sinking Fund Interest Earned	\$1,444,000	(\$76,000)	\$1,368,000
TOTAL Internally Restricted Reserves	\$22,755,000	\$1,002,000	\$23,757,000
TOTAL ACCUMULATED SURPLUS (DEFICIT) AVAILABLE FOR COMPLIANCE	\$23,372,000	\$1,557,000	\$24,929,000

As outlined in the May 15 and June 5, 2018 reports, the final financial position includes additional staff resulting from growth and new available funding as well as required program enhancements to maintain current system service levels. Below, Table 2 and 3 summarizes all of the staffing and program enhancements included in the 2018-19 Budget:

TABLE 2: STAFFING ENHANCEMENTS (FINAL)			
EMPLOYEE GROUP	POSITIONS	REASON	FTE
Elementary Teachers (OECTA Elementary)	Elementary Teachers	Growth	10.0
	Elementary Pathways Itinerant Teachers	New GSN funding	8.0
	Special Education Resource Teachers	Growth	4.0
	Experiential Learning Consultant	EPO/Growth	1.0
TOTAL ELEMENTARY TEACHERS			23.0

TABLE 2: STAFFING ENHANCEMENTS CONTINUED (FINAL)			
EMPLOYEE GROUP	POSITIONS	REASON	FTE
Secondary Teachers (OECTA Secondary)	Secondary Teachers	Growth	48.3
TOTAL SECONDARY TEACHERS			48.3
Professional & Paraprofessional Staff (APSSP)	Child and Youth Counsellors	Multi-disciplinary teams (MDT) and mental health EPO funding	6.7
	Child and Youth Counsellors	Growth	4.5
	Social Worker	MDT funding	1.0
	Speech Language Pathologists	Mental Health EPO	3.0
	Psychologists	MDT funding	2.0
	Behaviour Analysts	Growth	2.0
TOTAL PROFESSIONAL & PARAPROFESSIONAL STAFF			19.2
School Support Staff (CUPE)	Educational Assistants	Growth	13.0
	School Secretarial staff	Growth	0.5
	Payroll Advisor	Human Resources Transitional funding	1.0
	Early Childhood Educators	Based on current enrolment	1.0
	Custodial staff	Attrition	(4.7)
TOTAL SCHOOL SUPPORT STAFF			10.8
School Administration Staff	Elementary Principals	2 school consolidations, 1 new school	(1.0)
	Elementary Vice-Principals	Growth	2.5
	Secondary Vice-Principals	Growth	1.0
TOTAL SCHOOL ADMINISTRATION STAFF			2.5
Administrative Staff	Human Right and Equity Advisor	EPOs	1.0
	GIS/Jr Planning Officer	Capital Capacity Planning GSN and School Operations Growth	1.0
	Financial Officer (Thomas Merton Centre for Continuing Education)	Ministry of Citizenship and Immigration and Continuing Education growth	1.0
	IT Supervisor, Network Security	Current Gap	1.0
TOTAL ADMINISTRATIVE STAFF			4.0
TOTAL STAFFING ENHANCEMENTS			107.80

TOTAL SALARY AND BENEFITS INCREASE	
SALARY BUDGET INCREASE due to new staff (as per May 15 Report)	\$6.6 mil
BENEFITS BUDGET INCREASE due to new staff (as per May 15 Report)	\$1.3 mil
SALARY BUDGET INCREASE due to new staff (variance per June 5 Report)	\$0.4 mil
BENEFITS BUDGET INCREASE due to new staff (variance per June 5 Report)	\$0.1 mil
SALARY BUDGET INCREASE due to grid movement & compensation increases (Per May 15 Report)	\$5.4 mil
BENEFITS BUDGET INCREASE due to statutory/insured benefits and WSIB (Per May 15 Report)	\$0.6 mil
SALARY BUDGET INCREASE due to grid movement & compensation increases (variance since May 15 Report)	\$0.1 mil
BENEFITS BUDGET INCREASE due to statutory/insured benefits and WSIB (variance since May 15 Report)	\$0.1 mil
TOTAL SALARY & BENEFITS BUDGET INCREASE over 2017-18 Rev. Estimates	\$14.6 mil

Table 3 outlines program enhancements that are required to accommodate an expanding system. Reductions identified since the June 5, 2018 Regular Board Meeting have been incorporated below.

TABLE 3: PROGRAM ENHANCEMENTS (INCLUDED IN THE BUDGET)		
DESCRIPTION	DEPARTMENT	\$
Increases to Director's contingency budget and privacy and information management and operating costs	Director's Office	\$51,000
Increases to student accommodations, utilities, school operation, maintenance supplies and custodial services	Facility Management Services	\$1,332,000
Increases to school budgets and school contingency fund to address growth and local school needs	School Services	\$260,000
Increases to Faith Development, Student Injury Prevention resources and Alternative Education budget	School Services	\$73,000
New textbooks and learning materials, release time for capacity planning, library resources, science and tech shop safety training and resources (release time captured in Table 2)	Curriculum Services	\$290,000
Investments in network security infrastructure and increase in software license fees	Business Services	\$139,000
Increase to legal and professional fees, temporary assistance and department cost to address growth	Human Resources	\$106,000
Increase to transportation costs to address growth and increase in rates	Business Services	\$811,000
Increase to fees and contractals to address changes to the Employment Standards Act	Facility Management Services	\$300,000
Temporary accommodations increase to address growth and the Assumption project	Facility Management Services	\$1,530,000
TOTAL PROGRAM ENHANCEMENTS as per JUNE 5, 2018 REPORT		\$4,892,000

TABLE 3 CONTINUED: PROGRAM ENHANCEMENTS (INCLUDED IN THE BUDGET)		
DESCRIPTION	DEPARTMENT	\$
Reductions to Program Enhancements since June 5, 2018 Regular Board Meeting		
Reduction to Curriculum Services due to Religion textbook new edition not expected to be published in 2018-19	Curriculum Services	(\$200,000)
Reduction to board wide printing budget, including elementary schools and various departments.	System Wide	(\$70,000)
TOTAL PROGRAM ENHANCEMENTS		\$4,622,000

As reported in the May 15 and June 5, 2018 reports, Table 4 lists the required new initiatives currently included for Trustees consideration. These are equally important to the system.

TABLE 4: NEW INITIATIVES (NOT INCLUDED IN THE BUDGET)		
DESCRIPTION	DEPARTMENT	\$
PART I: One-Time Expense		
Non-Union Job Evaluation Review	Human Resources	\$110,000
1.0 FTE Job Evaluation Officer (1-year contract)	Human Resources	\$90,000
Electronic file project - Annual licenses / scanners / temporary Staff	Director's Office (includes all areas)	\$55,000
Implementation of new library system	Curriculum Services	\$85,000
	Total One-Time Expense	\$340,000
PART II: Ongoing Expense		
Additional commissionaires for schools in need	School Services	\$42,000
Electronic file project - Annual licenses / scanners / temporary Staff	Director's Office (includes all areas)	\$55,000
Budget for new music equipment	Curriculum Services	\$45,000
	Total Ongoing Expense	\$142,000
TOTAL NEW INVESTMENTS		\$482,000

If all the new initiatives were included in the Budget, Table 5 summarizes the updated final Financial Position summary:

TABLE 5: 2018-19 FINANCIAL POSITION AS OF JUNE 19, 2018 (FINAL) WITH NEW INITIATIVES			
	OPENING BALANCE	IN-YEAR CHANGE	CLOSING BALANCE
Operating Surplus	\$617,000	\$73,000	\$690,000
Internally Restricted Reserves			
Operating Reserve (Working Funds Reserve)	\$4,146,000	\$800,000	\$4,946,000
Indigenous Reserve	\$28,000		\$28,000
Capital Reserve	\$9,384,000	\$550,000	\$9,934,000
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TOTAL Internally Restricted Reserves	\$22,755,000	\$1,002,000	\$23,757,000
TOTAL ACCUMULATED SURPLUS (DEFICIT) AVAILABLE FOR COMPLIANCE	\$23,372,000	\$1,075,000	\$24,447,000

REVENUE PROJECTIONS (APPENDICES A-1 & A-9 AND E)

Revenue has been estimated at \$427.9 million - \$377.9 million in grant revenue, \$3.7 million in other provincial grants (Appendix A-9), \$2.6 million in Federal grants, \$14.6 in other revenue including interest, recoverable salary, rental income, tuition and Education Development Charges. An additional \$13.0 million has been estimated for school generated funds and \$16.1 million in amortization of deferred capital contributions (DCC).

Appendix E outlines the Board's provincial allocation, including the capital allocation, as compared to the 2017-18 Revised Estimates, 2017-18 Original Estimates and 2016-17 Actuals. The operating allocation calculated through the EFIS forms is 4.9% higher than the 2017-18 Revised Estimates, primarily due to increase secondary enrolment, increase in the transportation allocation and additional Ministry initiatives, such as grade 7 and 8 guidance teachers and investment in multi-disciplinary teams.

The capital allocation is higher than the 2017-18 Revised Estimates. The capital grants are in part, based on the Board's estimated capital expenses for the year, which are higher than the 2017-18 Revised Estimates and include capital grants relating to: the new St. Nicholas Catholic Elementary School (CES) (Oakville South Central Consolidation); Bishop Reding Catholic Secondary School (CSS) addition; St. Mark CES classroom addition and child care; St. Michael CES addition and child care; and St. Peter CES child care. Temporary Accommodation funding has almost doubled and reflects the realized enrolment growth in the Board.

ENROLMENT (APPENDIX C)

Estimated Average Daily Enrolment (ADE) is the main driver for the Board's revenue and is calculated using the average of two enrolment count dates: October 31 and March 31. Enrolment projections were submitted to the Ministry in December 2017 and incorporated into the projections released by the Ministry in April 2018.

Ministry enrolment projections have been updated as of May 31, 2018, and comparing to the 2017-18 Revised Estimates forecast, projections have increased 104.0 ADE for elementary enrolment and 833.0 ADE for secondary enrolment, resulting in a net increase of 937.0 ADE or 2.7%. Staff conducted a final review of the enrolment projections against actual registrations, and no further adjustments were required.

The estimated elementary ADE is 22,805.5 and secondary ADE is 12,248.1 (Excludes International Students), for a total of 35,053.6 ADE for the 2018-19 school year.

EXPENSE PROJECTIONS (APPENDICES A-2 TO A-8, B TO B-3)

Total expenses have been estimated at \$418.7 million (including compliance adjustments). Refer to Appendices A2 and B. These expenses include staffing and program enhancements, as addressed in the Overview section above. The new initiatives listed in Table 4 have not been included.

The salary and benefits budget (Appendix B) has been estimated at \$328.0 million, which represents 86.2% of total operating expenses, and is \$14.6 million higher than the 2017-18 Revised Estimates. This is mainly due to enrolment growth, grid movement and compensation increases negotiated in labour agreements, as well as costs related to additional Ministry funding initiatives. Benefit costs have increased due to changes in WSIB regulations, growth and supplementary costs for non-union benefits.

The other operating expenses (See Appendix B) have been estimated at \$52.4 million or 13.8% of total operating budget. The capital expenses are estimated at \$8.5 million, school generated funds amount to \$13.0 million, amortization of capital assets is estimated at \$17.3 million, and employee future benefits and accrued interest adjustments amount to (\$635,000).

School budgets of \$4.7 million have been included in the operating expenses, with \$1.9 million for elementary, \$1.8 million for secondary schools, and approximately \$1.0 million for additional EPO-related expenditures, reserves for in-year enrolment adjustments and central school contingencies.

The total transportation costs (outlined in Appendix A-8) are \$9.4 million, including \$700,000 funded from Capital Reserve for the Assumption CSS renovation project and \$161,000 for provincial schools. Overall the transportation expenses exceed the allocation by \$662,000.

The Special Education expenses (outlined in Appendix A-4) amount to \$52.2 million, of which \$50.4 million is for salary and benefits and \$1.8 million in equipment and other expenses. This represents an increase of \$3.6 million from \$48.6 million presented in the 2017-18 Revised Estimates. The increase in expenses is due to staffing additions to address growth and new funding initiatives with positions listed in Table 2 in the Overview section. The Special Education Allocation is \$45.7 million, plus \$0.3 million in Special Education Amount deferred revenue, \$1.9 million in funding for self-contained classes and \$2.9 million in EPO and GSN revenues allocated to Special Education, for total Special Education revenues of \$50.8 million for enveloping purposes. As a result, the Special Education shortfall for the 2018-19 Budget Estimates is \$1.4 million. It should however be noted that there are other areas within the GSN that are meant to complement the Special Education expenditures, such as the Qualification and Experience Grant, but they are not clearly tracked through the EFIS forms.

The Board Administration and Governance expenses, including salary and benefits and other operating expenses, amount to \$10.8 million (as listed in Appendix A-5), as compared to \$10.9 million at 2017-18 Revised Estimates. The decrease is a net impact resulting from reallocation of staff to the Program Leadership Allocation, addition of an IT Supervisor, Network Security, increasing legal fees and decrease to contractual services (one-time Financial Information System implementation cost captured in 2017-18). The expenses for the Program Leadership Allocation positions totaling \$1.1 million were reallocated to the Instruction expenses (listed in Appendix A-3), as the EFIS forms enveloped the revenues and expenses outside of the Board Administration and Governance Grant. The Board is in compliance with the enveloping provisions for this grant.

The 2018-19 Budget Objectives outlined in February 6, 2018 report directs staff to set aside sufficient funds to achieve an Operating Reserve of 2% of the provincial allocation while achieving a balanced budget, to comply with the Ministry's Risk Assessment Guidelines. Staff plans to achieve this 2% target over a 4-year period in order to maintain a low financial risk rating. As the Board is currently in a surplus position, transfers of \$800,000 to the Operating Reserve and \$550,000 million to the Capital Reserve were made.

CAPITAL PROJECTIONS (APPENDIX A-1, A-2, AND D)

As the Board reports to the Ministry using Public Sector Accounting Board (PSAB) standards, capital assets are recorded on the Statement of Financial Position and amortization and deferred capital contributions are recorded on the Statement of Operations. Appendix D outlines the capital projects budgeted for the 2018-19 fiscal year, including funding sources for each project.

Construction of capital assets is funded in part by the Ministry (referred to as supported funding), and in part by the Board's reserves (referred to as unsupported funding). Once construction is complete, capital assets are amortized over their useful life. The Ministry provides a grant to cover the portion of the amortization expense related to the Ministry supported funding, referred to as amortization of deferred capital contributions. This amounts to \$16.1 million, as outlined in Appendix A-1. However, as mentioned under the Expenses section above and in Appendix A-2, amortization expense is estimated at \$17.3 million. The difference of \$1.2 million is funded through other areas of the budget.

UPDATED 2018-19 BUDGET SCHEDULE (APPENDIX F)

As the budget schedule indicates, staff intends to file the final Budget Estimates with the Ministry by the June 29, 2018 deadline.

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 six programs.
5. The Library Staff Allocation is to be used to fund library staff.
6. The Per-Pupil Amount (PPA) and Board Action Plan (BAP) Allocations within the Indigenous Education Grant are limited to expenditures that support the Framework, including a maximum of the PPA Allocation that may be transferred to the Program Leadership Allocation (PLA) for the Indigenous Education Lead salary and benefits. If funds are remaining at the end of the school year, then they will be deferred to future year use to support the Framework.
7. The Rural and Northern Education Fund is to be used to further improve education for students from rural communities.
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 and Program Leadership allocations and expenses).

10. Program Leadership Allocation (PLA) funding is to be used for eligible expenditures, including salary & benefits and travel & professional development for the program leaders funded through the PLA. If the board does not hire any one of the six program leaders, the board will not generate funding for that particular program leader.
11. The School Renewal Allocation is primarily limited to capital renewal expenditures.
12. The School Condition Improvement Allocation is to be used for renewal expenditures that are capitalized.
13. Capital funding is to be used for approved capital projects.
14. The Temporary Accommodation Allocation is to be used for portable moves, leases, and purchases, as well as lease costs for permanent instructional space.
15. A portion of GSN funding is to be used first for minor tangible capital assets (furniture and equipment that is capitalized).
16. 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.

CONCLUSION:

The final draft of the 2018-19 Budget Estimates reflects an update to the projected funding and the most current expenditures based on the best available information at this time.

Once information on actual enrolments and related staffing adjustments becomes available, budget revisions will be required. Any necessary budget revisions will be reviewed by Senior Staff. The Ministry will also require the submission of Revised Estimates in December 2018, based on the actual October 31 enrolment and funding from the Province will be adjusted to reflect any changes. All additional other Provincial operating grants that are announced up to the Revised Estimates date will also be included along with the corresponding expenditures.

HCDSB continues to have Budget pressures including: sick leave trends, repairs and maintenance of aging schools, and increasing transportation costs. To relieve these pressures, the Board will continue to explore revenue generating options, such as expanding or enhancing student programs (e.g. International Students, Advanced Placement, and International Baccalaureate) and expanding facility rental programs. The Board will also explore measures to achieve efficiencies including detailed expense analysis, which would realize continual cost savings beyond the 2018-19 fiscal year.

Trustees are asked to approve a 2018-19 Budget Estimates of \$418,680,019 (if no new initiatives are added, or \$419,162,019 (if all new initiatives are included in the budget).

RECOMMENDATION:

RESOLUTION (AMENDED)

Moved by:

Seconded by:

RESOLVED, that the Halton Catholic District School Board approve the 2018-19 Budget Estimates in the amount of \$418,962,019 (including approved new initiatives amounting to \$282,000).

REPORT PREPARED BY:

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ADMINISTRATOR, BUDGET AND CAPITAL, FINANCIAL SERVICES

REPORT REVIEWED BY:

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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
2018/2019 Budget Estimates

Appendix A-1

	2018/2019 Budget Estimates	2017/2018 Revised Estimates	2017/2018 Budget Estimates	2016/2017 Actuals
	(in PSAB Format)	(in PSAB Format)	(in PSAB Format)	(in PSAB Format)
OPERATING REVENUE				
Province of Ontario				
Legislative Grants	290,158,930	272,485,430	268,005,480	257,622,394
Municipal Taxes	87,776,400	87,301,600	88,560,247	85,829,995
	<u>377,935,330</u>	<u>359,787,030</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)	3,639,883	3,478,923	2,793,746	3,180,673
	<u>3,639,883</u>	<u>3,478,923</u>	<u>2,793,746</u>	<u>3,331,645</u>
Other Revenue				
Government of Canada	2,610,287	1,867,698	1,695,066	2,302,485
Tuition Fees	2,766,650	3,108,760	2,948,000	2,283,730
Use of Schools/Rentals	1,475,000	1,300,000	1,300,000	1,090,988
Cafeteria/Vending Funds/Uniform Commissions	-	-	-	76,259
Interest Revenue	150,000	150,000	75,000	149,546
Donations	-	-	-	4,645
Miscellaneous Recoveries	-	-	-	109,949
Recoveries - Secondments	1,869,000	1,976,400	1,703,100	1,494,163
Miscellaneous Revenue	1,310,000	1,683,353	930,000	1,945,296
EDC Revenue	7,000,000	13,000,000	9,500,000	12,707,337
	<u>17,180,937</u>	<u>23,086,211</u>	<u>18,151,166</u>	<u>22,164,398</u>
School Generated Funds Revenue	<u>13,000,000</u>	<u>13,000,000</u>	<u>13,000,000</u>	<u>12,746,653</u>
Amortization of Deferred Capital Contribution	<u>16,115,077</u>	<u>15,743,755</u>	<u>15,770,167</u>	<u>15,313,465</u>
Total Operating Revenue	<u>427,871,227</u>	<u>415,095,919</u>	<u>406,280,806</u>	<u>397,008,550</u>
Available for Compliance				
(Surplus) Deficit - Operating	(554,534)	(70,039)	(38,090)	(216,120)
Available for Compliance - Transfer from (to) Internally Reserve (net) Note#1	(1,002,006)	(1,950,344)	(2,390,903)	(2,833,964)
Total (Surplus) Deficit Available for Compliance	<u>(1,556,540)</u>	<u>(2,020,383)</u>	<u>(2,428,993)</u>	<u>(3,050,084)</u>
Unavailable for Compliance				
Unavailable for Compliance (PSAB Adjustment)	(176,450)	(167,105)	(167,105)	(158,751)
Amortization of EFB - Retirement Gratuity & ERIP Liability	(110,618)	-	-	-
Amortization of EFB - Retirement/Health/Dental/Life Insurance	(347,600)	(458,218)	(458,218)	(458,219)
Unavailable for Compliance (Increase) Decrease in School Generated Funds	-	-	-	(188,513)
Revenues Recognized for Land	(7,000,000)	(13,000,000)	(9,500,000)	(12,707,337)
Total Unavailable for Compliance (Surplus)	<u>(7,634,668)</u>	<u>(13,625,323)</u>	<u>(10,125,323)</u>	<u>(13,512,820)</u>
Total Annual (Surplus) Deficit	<u>(9,191,208)</u>	<u>(15,645,706)</u>	<u>(12,554,316)</u>	<u>(16,562,904)</u>
Total Revenue After PSAB Adjustment	<u>\$ 418,680,019</u>	<u>\$ 399,450,213</u>	<u>\$ 393,726,490</u>	<u>\$ 380,445,646</u>

Note #1				
Transfer (to) from Working Funds Reserve	(800,000)	(740,000)	(740,000)	(900,000)
Net Transfer (to) from School Activities Reserve	-	198,390	-	87,066
Net Transfer (to) from Other Board Reserve	-	234,180	-	(262,053)
Net Transfer (to) from Capital Reserve	(550,000)	(2,000,000)	(2,000,000)	(2,000,650)
Net Transfer (to) from Committed Capital Projects	271,612	280,704	272,715	165,291
Net Transfer (to) from Committed Sinking Fund	76,382	76,382	76,382	76,382
	<u>\$ (1,002,006)</u>	<u>\$ (1,950,344)</u>	<u>\$ (2,390,903)</u>	<u>\$ (2,833,964)</u>

**Halton Catholic District School Board
Expenditure Summary
2018/2019 Budget Estimates**

Appendix A-2

	2018/2019 Budget Estimates	2017/2018 Revised Estimates	2017/2018 Budget Estimates	2016/2017 Actuals
	(in PSAB Format)	(in PSAB Format)	(in PSAB Format)	(in PSAB Format)
Classroom Instruction				
Classroom Teachers	220,616,600	211,055,633	208,346,768	200,066,342
Occasional Teachers	4,192,900	4,081,107	4,076,500	4,112,085
Early Childhood Educators (E.C.E) and Supply	8,968,000	8,456,800	8,394,100	8,141,542
Teacher Assistants	23,054,000	21,708,400	21,576,300	21,448,181
Textbooks & Classroom Supplies	7,698,886	7,822,093	7,441,999	5,681,642
Computers	2,320,900	2,170,354	1,777,000	2,640,245
Professionals, Paraprofessionals & Technical	13,622,600	11,892,305	11,620,800	10,696,407
Library and Guidance	5,647,920	4,515,669	4,473,490	4,738,745
Staff Development	2,428,170	2,293,181	1,959,750	2,820,328
Subtotal Classroom Instruction (Appendices A-3 & A-4)	288,549,976	273,995,542	269,666,707	260,345,517
Non Classroom - School Support Services				
School Administration (Appendix A-3)	21,863,987	22,309,949	21,766,103	21,251,999
Teacher Consultants (Appendices A-3 & A-4)	5,361,280	4,924,196	4,874,599	5,040,724
Continuing Education (Appendix A-7)	7,363,453	6,564,528	6,547,912	6,809,570
Subtotal School Support Services	34,588,720	33,798,673	33,188,614	33,102,293
Recoverable Expenses	1,869,000	1,976,400	1,703,100	1,494,163
Other Non Classroom				
Board Administration (Appendix A-5)	10,771,293	10,899,164	10,377,750	9,514,633
Transportation (Appendix A-8)	9,391,621	7,842,978	7,983,743	7,335,077
Subtotal Other Non Classroom	20,162,914	18,742,142	18,361,493	16,849,711
Pupil Accommodation				
School Operations and Maintenance	31,989,500	30,672,879	30,525,659	28,695,576
ALC and Portable Leases	3,300,000	1,770,000	1,770,000	1,749,042
Debt Charges	47,375	47,375	47,375	47,375
Other Debenture Payments (Interest only from 10-11)	8,469,341	9,041,338	9,041,338	9,583,205
Subtotal Pupil Accommodations (Appendix A-6)	43,806,216	41,531,592	41,384,372	40,075,198
School Generated Funds expenses	13,000,000	13,000,000	13,000,000	12,558,140
Amortization expense	17,337,861	17,031,187	17,047,527	16,637,595
Total expenses before PSAB adjustments	\$ 419,314,687	\$ 400,075,536	\$ 394,351,813	\$ 381,062,615
PSAB Adjustments				
<i>Increase in Employee Future Benefits</i>	(458,218)	(458,218)	(458,218)	(458,219)
<i>(Decrease) in Accrued Interest on Debentures</i>	(176,450)	(167,105)	(167,105)	(158,751)
Total PSAB Adjustment	\$ (634,668)	\$ (625,323)	\$ (625,323)	\$ (616,970)
Total expenses After PSAB adjustments	\$ 418,680,019	\$ 399,450,213	\$ 393,726,490	\$ 380,445,646

**Halton Catholic District School Board
Instruction Expenditures
2018/2019 Budget Estimates**

Appendix A-3

	2018/2019 Budget Estimates (in PSAB Format)	2017/2018 Revised Estimates (in PSAB Format)	2017/2018 Budget Estimates (in PSAB Format)	2016/2017 Actuals (in PSAB Format)
CLASSROOM				
Regular Day School				
Classroom Teachers - Salaries & Benefits	199,391,800	190,826,833	188,693,168	181,365,964
Classroom Teachers - ESL - Salaries & Benefits	3,218,000	3,053,400	2,716,700	2,893,376
Classroom Teachers - Travel	10,000	15,000	14,000	9,883
Occasional Teachers - Salaries & Benefits	4,159,900	4,043,500	4,043,500	3,992,819
Early Childhood Educators (E.C.E) - Salaries and Benefits	8,628,000	8,130,600	8,067,900	7,865,200
Supply E.C.E - Salaries and Benefits	340,000	326,200	326,200	276,342
Textbooks and Classroom Material	6,348,466	5,921,503	5,590,399	4,538,625
Furniture and Equipment	332,100	367,284	332,130	525,919
Computer - Furniture & Equipment	103,400	508,063	157,400	554,797
Computer - Supplies & Services	1,705,500	1,653,291	1,610,600	1,565,350
Prof. & Paraprofessionals - Computer - Salaries & Benefits	2,045,500	2,030,800	2,235,000	1,990,046
Prof. & Paraprofessionals - Salaries & Benefits	2,491,000	2,264,105	2,144,500	1,922,308
Prof. & Paraprofessionals - Supplies & Equipment	856,700	833,800	769,700	794,839
Library and Guidance - Salaries & Benefits	5,263,000	4,122,512	4,095,700	4,426,274
Library and Guidance - Books & Supplies	384,920	393,157	377,790	312,471
Staff Development	2,373,670	2,231,939	1,901,750	2,750,833
Subtotal Classroom	\$ 237,651,956	\$ 226,721,987	\$ 223,076,437	\$ 215,785,045
NON-CLASSROOM				
Regular Day School				
Teacher Consultants - Salaries & Benefits	2,487,215	2,364,424	2,354,700	2,699,998
Teacher Consultants - Supplies & Services	490,465	449,640	418,967	355,261
Program Leadership Leads - Salaries & Benefits	1,028,000	815,468	815,468	755,220
Program Leadership Leads - Supplies & Services	36,000	-	-	-
Subtotal Consultants	\$ 4,041,680	\$ 3,629,532	\$ 3,589,135	\$ 3,810,479
School Administration				
School Administration - Salaries & Benefits	20,623,000	21,043,950	20,699,200	20,001,024
School Administration - Supplies & Services	1,240,987	1,265,999	1,066,903	1,250,975
Subtotal School Administration	\$ 21,863,987	\$ 22,309,949	\$ 21,766,103	\$ 21,251,999
Total Regular Day School - Non Classroom	\$ 25,905,667	\$ 25,939,481	\$ 25,355,238	\$ 25,062,478
Recoverable Expenses	1,869,000	1,976,400	1,703,100	1,494,163
Total Instruction	\$ 265,426,623	\$ 254,637,868	\$ 250,134,775	\$ 242,341,685

**Halton Catholic District School Board
Special Education Expenditures
2018/2019 Budget Estimates**

Appendix A-4

	2018/2019 Budget Estimates <small>(in PSAB Format)</small>	2017/2018 Revised Estimates <small>(in PSAB Format)</small>	2017/2018 Budget Estimates <small>(in PSAB Format)</small>	2016/2017 Actuals <small>(in PSAB Format)</small>
CLASSROOM				
Classroom Teachers - Salaries & Benefits	17,941,000	17,098,600	16,861,100	15,750,282
Classroom Teachers - Travel	55,800	61,800	61,800	46,838
Teacher Assistants - Salaries & Benefits	23,054,000	21,708,400	21,576,300	21,448,181
Supply Teacher Assistants - Salaries & Benefits	33,000	37,607	33,000	119,266
Textbooks and Classroom Material	247,920	260,906	247,070	217,173
Furniture & Equipment	770,400	1,272,400	1,272,400	399,924
Computer Equipment	512,000	9,000	9,000	520,097
Prof. & Paraprofessionals - Salaries & Benefits	8,112,000	6,634,200	6,342,200	5,895,484
Prof. & Paraprofessionals - Supplies & Equipment	117,400	129,400	129,400	93,732
Workshops	54,500	61,242	58,000	69,496
Subtotal Classroom	\$ 50,898,020	\$ 47,273,555	\$ 46,590,270	\$ 44,560,473
NON CLASSROOM				
Consultants - Salaries & Benefits	1,258,000	1,231,700	1,222,500	1,173,660
Consultants - Supplies & Services	61,600	62,964	62,964	56,584
Subtotal Consultants	\$ 1,319,600	\$ 1,294,664	\$ 1,285,464	\$ 1,230,245
Total Special Education expenses	\$ 52,217,620	\$ 48,568,219	\$ 47,875,734	\$ 45,790,717

Halton Catholic District School Board
Board Administration and Governance Expenditures
2018/2019 Budget Estimates

Appendix A-5

	2018/2019 Budget Estimates	2017/2018 Revised Estimates	2017/2018 Budget Estimates	2016/2017 Actuals
	(in PSAB Format)	(in PSAB Format)	(in PSAB Format)	(in PSAB Format)
Governance /Trustees	\$ 213,800	\$ 205,800	\$ 212,800	\$ 176,825
Directors and Supervisory Officers				
Salaries & Benefits (Note 1)	1,759,000	1,757,400	1,761,032	1,657,373
Supplies & Services	120,700	197,850	152,850	123,972
Furniture & Equipment	6,900	9,395	8,900	2,654
Other Expenditures	58,500	20,350	20,350	9,742
Subtotal Directors and Supervisory Officers	\$ 1,945,100	\$ 1,984,995	\$ 1,943,132	\$ 1,793,741
Business and General Administration				
Salaries & Benefits	4,073,584	4,050,688	3,926,200	3,685,083
Supplies & Services	270,630	356,237	355,840	128,377
Furniture & Equipment	30,900	27,700	27,700	26,499
Fees & Contractual Services	489,120	786,617	581,117	522,777
Other Expenditures	213,067	234,233	226,417	231,813
Parent Engagement Expenses	27,000	38,752	38,752	33,693
Subtotal Business and General Administration	\$ 5,104,301	\$ 5,494,227	\$ 5,156,026	\$ 4,628,242
Human Resources				
Salaries & Benefits	1,791,000	1,686,700	1,569,450	1,529,128
Supplies & Services	90,709	80,409	80,409	73,256
Furniture & Equipment	9,500	9,500	9,500	3,449
Fees & Contractual Services	402,553	347,853	339,853	261,021
Other Expenditures	12,600	13,600	13,600	14,571
Subtotal Human Resources	\$ 2,306,362	\$ 2,138,062	\$ 2,012,812	\$ 1,881,425
Information Technology				
Salaries & Benefits	731,500	612,200	589,100	582,362
Supplies & Services	19,000	18,400	18,400	34,242
Furniture & Equipment	12,000	10,500	10,500	12,860
Other Expenditures	10,000	15,000	15,000	6,237
Subtotal Information Technology	\$ 772,500	\$ 656,100	\$ 633,000	\$ 635,701
Bank Financing Charges				
Operating interest and bank charges	50,000	57,280	57,280	38,856
Subtotal Bank Financing Charges	\$ 50,000	\$ 57,280	\$ 57,280	\$ 38,856
Operations & Maintenance				
Utilities	171,170	156,700	156,700	148,716
Building repairs and maintenance	105,000	103,000	103,000	111,230
Landscape and snow removal	33,000	33,000	33,000	34,021
Fire/Security/Monitoring	3,000	3,000	3,000	2,420
Waste Disposal	3,060	3,000	3,000	-
Contractual Services	64,000	64,000	64,000	63,457
Building Improvements				
Subtotal Operations & Maintenance	\$ 379,230	\$ 362,700	\$ 362,700	\$ 359,843
Total Board Administration	\$ 10,771,293	\$ 10,899,164	\$ 10,377,750	\$ 9,514,633

Note 1: Supervisory Officers funded by the Student Success, School Effectiveness, Indigenous Education and Early Years Lead allocations are now included within the Program Leadership Allocation which have been reallocated to Instruction (Appendix A-3).

Halton Catholic District School Board
Pupil Accommodation Expenses
2018/2019 Budget Estimates

Appendix A-6

	2018/2019 Budget Estimates (in PSAB Format)	2017/2018 Revised Estimates (in PSAB Format)	2017/2018 Budget Estimates (in PSAB Format)	2016/2017 Actuals (in PSAB Format)
School Operations				
Salaries & Benefits	10,089,000	10,238,500	10,181,700	9,437,716
Professional Development	26,160	21,160	21,160	24,623
Community Use of Schools	150,000	150,420	-	101,469
Utilities - Hydro	6,032,095	5,846,000	5,846,000	5,105,610
Utilities - Natural Gas	785,368	804,880	804,880	608,107
Utilities - Water & Sewer	693,000	630,000	630,000	561,913
Maintenance - Supplies and Materials	846,044	823,000	823,000	1,039,716
Travel & Mileage	108,640	66,800	66,800	84,390
Custodial equipment repairs	100,000	80,000	80,000	114,888
Creative playground equipment	27,586	20,000	20,000	9,230
Telephone	19,118	16,910	16,910	16,555
Plant Office	66,904	96,904	16,904	15,017
School Maintenance Services	7,662,698	7,211,739	7,562,721	6,859,862
Furniture & Equipment	78,000	78,000	78,000	32,763
Professional Fees	530,278	430,278	430,278	659,278
Contractual Services - Security, Fire, etc.	4,059,581	3,303,231	3,303,231	3,229,124
Insurance	608,075	608,075	608,075	551,241
Portables Set-ups/Moving Expenses	46,000	46,000	36,000	15,232
Continuing Education/ALC Operating Costs	60,953	200,982	-	228,843
Subtotal School Operations	\$ 31,989,500	\$ 30,672,879	\$ 30,525,659	\$ 28,695,576
New Pupil Places				
Portable Leases & Moving expenses	3,300,000	1,770,000	1,770,000	1,749,042
Subtotal New Pupil Places	\$ 3,300,000	\$ 1,770,000	\$ 1,770,000	\$ 1,749,042
Debt Charges				
Debt Charges-Permanent Financing of NPF	47,375	47,375	47,375	47,375
Subtotal Debt Charges	\$ 47,375	\$ 47,375	\$ 47,375	\$ 47,375
Other Debenture Payments				
LEIP - Debenture Interest	171,189	204,460	204,460	211,466
Turf Loan Interest	-	-	-	-
OSBFC Debenture Interest	4,182,502	4,518,342	4,518,342	4,833,452
OFA Debenture Interest	4,115,650	4,318,536	4,318,536	4,538,287
Subtotal Other Debenture Payments	\$ 8,469,341	\$ 9,041,338	\$ 9,041,338	\$ 9,583,205
Total Pupil Accommodation	\$ 43,806,216	\$ 41,531,592	\$ 41,384,372	\$ 40,075,198

Halton Catholic District School Board
Continuing Education/Adult Learning Centre Expenditures
2018/2019 Budget Estimates

	2018/2019 Budget Estimates (in PSAB Format)	2017/2018 Revised Estimates (in PSAB Format)	2017/2018 Budget Estimates (in PSAB Format)	2016/2017 Actuals (in PSAB Format)
Continuing Education				
Salaries & Benefits	5,547,643	5,189,010	5,192,266	5,276,438
Supplies and Services	288,671	258,630	243,444	210,130
Furniture & Equipment	26,700	26,686	22,000	48,345
Fees & Contractual Services	137,379	44,250	44,250	25,019
Renovations	212,670	-	-	268,942
ALC Leases/Rentals	1,150,390	1,045,952	1,045,952	980,695
Total Continuing Education	\$ 7,363,453	\$ 6,564,528	\$ 6,547,912	\$ 6,809,570

**Halton Catholic District School Board
Transportation Expenditures
2018/2019 Budget Estimates**

Appendix A-8

	2018/2019 Budget Estimates (in PSAB Format)	2017/2018 Revised Estimates (in PSAB Format)	2017/2018 Budget Estimates (in PSAB Format)	2016/2017 Actuals (in PSAB Format)
Transportation - General				
Salaries & Benefits	466,575	446,761	454,430	404,029
Supplies and Services	42,772	48,500	57,277	34,419
Furniture & Equipment	6,742	6,928	6,101	6,514
Fees & Contractual Services	127,570	79,282	118,062	107,507
Subtotal Transportation - General	<u>643,659</u>	<u>581,471</u>	<u>635,870</u>	<u>552,470</u>
Transportation - Home to School*	<u>8,747,962</u>	<u>7,261,507</u>	<u>7,347,873</u>	<u>6,782,607</u>
Total Transportation	<u><u>\$ 9,391,621</u></u>	<u><u>\$ 7,842,978</u></u>	<u><u>\$ 7,983,743</u></u>	<u><u>\$ 7,335,077</u></u>

* Includes \$700,000 to transport Assumption students to a temporary school site for the year

Halton Catholic District School Board
Other Provincial Grants
2018/2019 Budget Estimates

Appendix A-9

Grant Description	2018/2019 Original Budget Estimates	2017/2018 Revised Budget Estimates	2017/2018 Original Budget Estimates
A. Prkacin - EPO			
French As A Second Language		127,510	108,010
Ontario 150		11,404	
Early Development Instrument		47,030	
Early Years Leadership Strategy		175,098	95,130
Early Years Experience Collections		42,691	
Renewed Mathematics Strategy	540,986	468,986	468,986
	540,986	872,719	672,126
B. Browne - EPO			
Autism Support And Training		51,364	51,364
Mental Health Workers in Schools	347,756		
Ontario Autism Program		158,907	136,889
	347,756	210,271	188,253
C. McGillicuddy - EPO			
Specialist Highskills Major (SHSM) Special Funding	199,543		
Re-Engagement 12 & 12+		8,947	
Gap Closing for Grade 7-12		29,688	
Ensuring Equitable Access		43,225	
Experiential Learning	157,603		
	357,146	81,860	-
C. Cipriano-EPO			
Parents Reaching Out (PRO)		46,255	
Parents Reaching Out - Regional		12,500	
Teacher Learning & Leadership Program		111,475	
	-	170,230	-
L. Naar-EPO			
Innovation in Learning Fund	108,111	109,500	
	108,111	109,500	-
T. Pinelli-EPO			
Safe, Equitable And Inclusive Schools	182,789	91,179	91,179
	182,789	91,179	91,179
J. O'Hara - EPO			
Transitional Support-MOU		66,397	66,000
	-	66,397	66,000
R. Merrick - EPO			
Outreach Coordinator	73,600	73,600	73,600
	73,600	73,600	73,600
Sub-total	\$ 1,610,388	\$ 1,675,756	\$ 1,091,158
O.Y.A.P GRANT	107,950	99,949	99,949
Province Of Ontario-Citizenship	1,273,900	1,186,000	1,186,000
LBS Grants	128,830	80,120	97,900
PBLA 1X Funding		25,751	
Modular E-Learning	400,000		
Province Of Ontario-HOME		411,347	318,739
Human Rights Equity Advisor	85,215		
Supporting Schools - Recreational Cannabis Legalization	33,600		
Sub-total	\$ 2,029,495	\$ 1,803,167	\$ 1,702,588
Total Other Provincial Grants per A-1	\$ 3,639,883	\$ 3,478,923	\$ 2,793,746

**Halton Catholic District School Board
Summary of Expenses by Expense Type
2018/2019 Budget Estimates**

Appendix B

	2018/2019 Budget Estimates	% of total budget	\$ increase (from 17/18 to 18/19)	% increase (from 17/18 to 18/19)	2017/2018 Revised Estimates	% of total budget	2016/2017 Actuals	% of total budget
Operating								
Salary & Wages	281,202,914	73.9%	12,503,812	4.7%	268,699,102	74.4%	255,734,243	74.7%
Employee Benefits	46,817,424	12.3%	2,068,912	4.6%	44,748,512	12.4%	43,208,881	12.6%
Total Salaries and Benefits	328,020,338	86.2%	14,572,724	4.7%	313,447,614	86.8%	298,943,124	87.3%
Professional Development	1,130,901	0.3%	99,909	9.7%	1,030,992	0.3%	863,615	0.3%
Supplies & Services (Appendix B-1)	27,946,899	7.3%	891,115	3.3%	27,055,784	7.5%	23,725,918	6.9%
Replacement Furniture & Equipment	2,500	0.0%	-	0.0%	2,500	0.0%	11,129	0.0%
Operating Interest	50,000	0.0%	(7,280)	-12.7%	57,280	0.0%	38,856	0.0%
Rentals & Leases	4,135,601	1.1%	1,584,038	62.1%	2,551,563	0.7%	2,547,666	0.7%
Fees & Contractuals (Appendix B-2)	17,067,548	4.5%	2,134,950	14.3%	14,932,598	4.1%	14,119,061	4.1%
Other	955,933	0.3%	124,580	15.0%	831,353	0.2%	1,006,237	0.3%
ALC Lease/Rentals	1,150,390	0.3%	104,438	10.0%	1,045,952	0.3%	980,695	0.3%
Total Other Operating	52,439,772	13.8%	4,931,750	10.4%	47,508,022	13.2%	43,293,177	12.7%
Total Operating	380,460,110	100.0%	19,504,474	5.4%	360,955,636	100.0%	342,236,301	100.0%
Capital								
Debt Charges & Interest	47,375	0.6%	-	-	47,375	0.5%	47,375	0.4%
OSBFC Debenture Interest Payments	4,182,502	49.1%	(335,840)	-7.4%	4,518,342	49.7%	4,833,452	45.7%
OFA Debenture Interest Payments	4,286,839	50.3%	(236,157)	-5.2%	4,522,996	49.8%	4,749,753	44.9%
Total Capital	8,516,716	100.0%	(571,997)	-6.3%	9,088,713	100.0%	9,630,580	100.0%
PSAB Adjustments								
School Generated Funds	13,000,000	43.8%	-	0.0%	13,000,000	44.2%	12,558,140	3.7%
Amortization expenses	17,337,861	58.4%	306,674	1.8%	17,031,187	57.9%	16,637,595	4.9%
Increase in Employee Future Benefits	(458,218)	-1.5%	-	-	(458,218)	-1.6%	(458,219)	-1.6%
(Decrease) in Accrued Interest on Debenture	(176,450)	-0.6%	(9,345)	5.6%	(167,105)	-0.6%	(158,751)	-0.6%
	(634,668)	-2.1%	(9,345)	1.5%	(625,323)	-2.1%	(616,970)	-2.2%
Total PSAB Adjustments	29,703,193	100.0%	297,329	1.0%	29,405,864	100.0%	28,578,765	8.4%
Total expenses	\$ 418,680,019	100.0%	19,229,806	4.8%	\$ 399,450,213	100.0%	\$ 380,445,646	100.0%

**Supplies and Services
2018/2019 Budget Estimates**

Description	2018/2019 Budget Estimates	2017/2018 Revised Estimates	2016/2017 Actual
Advertising	\$ 63,686	\$ 223,540	\$ 81,352
Application Software	93,909	87,909	69,158
Asphalt/Concrete	100,000	100,000	92,235
Assoc. & Membership Fees-Board	4,000	4,000	3,672
Audio Visual Materials	151,500	135,500	150,196
Automobile Reimbursement	531,708	484,269	443,328
Copying Instructional	367,600	368,600	245,038
Convention/Conferences	3,500	22,500	-
Field Trips	585,395	730,014	674,095
Instructional Materials	2,232,930	2,504,007	1,155,836
Instructional Supplies	2,397,866	1,727,670	2,965,738
Library Books	298,920	294,120	180,827
Maintenance Supplies & Services	7,980,306	7,350,943	7,151,924
Miscellaneous	103,500	94,500	62,224
Non-Capital Furniture & Equipment	2,055,832	2,019,835	2,844,623
Office Supplies & Services	95,247	215,241	211,009
Other Travel Expense	11,900	10,300	20,139
Other Strategic Communication	4,150	4,150	6,244
Periodicals	32,100	32,350	37,599
Plant Operations Supplies	861,344	838,000	1,047,691
Postage	18,586	22,360	32,901
Printing & Photocopying	226,873	267,594	319,838
Recruitment Of Staff	30,720	30,720	8,786
Repairs	295,760	284,574	268,385
SGF Reimbursements	-	-	(2,198,921)
Telecommunications	519,432	533,242	607,101
Textbooks & Learning Materials	992,787	1,055,284	622,150
Uilities - Electriciy	6,300,898	6,106,482	5,350,489
Uilities - Heating (Gas & Other)	803,188	821,080	623,991
Uilities - Water & Sewage	704,000	640,000	572,548
Vehicle Maintenance & Supplies	70,262	38,000	53,770
Waste Disposal	9,000	9,000	21,952
	<u>\$ 27,946,899</u>	<u>\$ 27,055,784</u>	<u>\$ 23,725,918</u>

**Fees and Contractual Expenses
2018/2019 Budget Estimates**

Description	2018/2019 Budget Estimates	2017/2018 Revised Estimates	2016/2017 Actuals
Audit Fees (Appendix B-3)	\$ 92,041	\$ 79,419	\$ 93,809
Legal Fees (Appendix B-3)	363,969	263,380	220,677
Other Professional Fees* (Appendix B-3)	671,341	604,497	742,597
Other Contractual Services**	1,256,387	1,533,074	1,334,894
Contractual Custodial Services	3,689,840	2,993,731	2,916,218
Contractual-Waste Disposal	259,350	247,000	183,620
Miscellaneous	155,900	135,900	111,906
Transportation	8,756,652	7,340,789	6,890,114
Temporary Assistance	77,500	42,500	84,509
Courier	136,800	133,550	107,373
Software Fees & Licenses	863,233	824,223	766,893
Hardware Maintenance	110,000	100,000	97,188
Insurance	634,535	634,535	569,262
	\$ 17,067,548	\$ 14,932,598	\$ 14,119,061

*Including Plant & Maintenance Professional fees of \$498,000, HR fees for grievances/negotiations of \$35,000, Performance Appraisal Tool \$45,000, and Special Education psychological assessment fees of \$50,000.

** Including commissionaires expenses (School Services) of \$300,000, employee assistance program (Human Resources) of \$150,000, Ceridian fee (Payroll Services) of approximately \$151,000, infrastructure and cabling services (IT) for \$135,000, and Halinet/CanCopy (Curriculum Services) \$125,000.

Halton Catholic District School Board
Audit, Legal, Professional and Contractual Expenses
2018/2019 Budget Estimates

Appendix B-3

Description	2018/2019 Budget Estimates	2017/2018 Revised Estimates	2016/2017 Actuals
Audit Fees:			
<i>Board</i>	75,000	75,000	83,376
<i>Transportation</i>	7,041	4,419	6,433
<i>Literacy & Basic Skills</i>	6,000	-	-
<i>OYAP</i>	4,000	-	4,000
Legal Fees:			
<i>Human Resources (Note 1)</i>	260,000	160,000	149,999
<i>Director's Office</i>	45,000	45,000	45,145
<i>Special Education</i>	23,000	23,000	12,633
<i>Facilities (Note 2)</i>	20,000	9,000	-
<i>Planning (Note 3)</i>	3,100	12,500	7,734
<i>Miscellaneous</i>	12,869	13,880	5,166
Other Professional Fees:			
<i>Facilities (Note 4)</i>	498,366	398,366	633,126
<i>Human Resources (Note 5)</i>	93,791	83,791	32,561
<i>Special Education</i>	50,000	65,000	43,095
<i>Business Services</i>	15,000	8,000	22,659
<i>Transportation</i>	11,497	11,497	11,156
<i>Planning (Note 3)</i>	1,000	37,217	-
<i>Miscellaneous</i>	1,687	626	-
	<u>\$ 1,127,351</u>	<u>\$ 947,296</u>	<u>\$ 1,057,083</u>

Note 1: Legal fees incurred for grievances, arbitrations, and legislative changes.

Note 2: Legal fees for central table arbitrations.

Note 3: Excludes legal and professional fees related to site preparation and EDC by-law amendments and renewals, as they are funded with EDC revenues and capitalized. These costs totaled \$251,000 in 2016-17 and \$284,000 to date in 2017-18.

Note 4: Professional fees for architectural, engineering, planning and consulting services related to school facilities.

Note 5: Professional fees for grievances, arbitrations, negotiations, functional assessments and accommodations.

**Halton Catholic District School Board
Average Daily Enrolment (ADE)
2018/2019 Budget Estimates**

Appendix C

	2018/2019 ORIGINAL ESTIMATES				2017/2018 REVISED ESTIMATES				2017/2018 ORIGINAL ESTIMATES			2016/2017	
	Projected FTE Oct 31/17	Projected FTE Mar 31/18	Projected ADE	% Change	Actual FTE Oct 31/17	Projected FTE Mar 31/18	Revised ADE	% Change	Projected FTE Oct 31/17	Projected FTE Mar 31/18	Original ADE	Actual ADE	% Change
	JK	2,019.00	2,033.00	2,026.00	-2.9%	2,084.00	2,089.00	2,086.50	2.1%	2,043.00	2,043.00	2,043.00	2,048.00
SK	2,171.00	2,182.00	2,176.50	1.1%	2,150.00	2,156.00	2,153.00	0.2%	2,148.00	2,148.00	2,148.00	2,194.00	-0.1%
Gr. 1 to 3	6,925.00	6,969.00	6,947.00	-0.4%	6,961.00	6,988.00	6,974.50	1.0%	6,898.00	6,916.00	6,907.00	6,903.00	6.0%
Gr. 4 to Gr. 8	11,630.00	11,682.00	11,656.00	1.5%	11,468.00	11,507.00	11,487.50	0.3%	11,437.00	11,470.00	11,453.50	11,242.00	2.8%
Elementary Day School Enrolment	22,745.00	22,866.00	22,805.50	0.5%	22,663.00	22,740.00	22,701.50	0.7%	22,526.00	22,577.00	22,551.50	22,387.00	3.0%
Secondary Day School Enrolment	12,374.23	12,121.96	12,248.10	7.3%	11,551.21	11,279.52	11,415.37	1.2%	11,421.72	11,135.19	11,278.46	10,741.48	8.4%
Total Day School ADE	35,119.23	34,987.96	35,053.60	2.7%	34,214.21	34,019.52	34,116.87	0.8%	33,947.72	33,712.19	33,829.96	33,128.48	4.7%

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, or prior cycle

**Halton Catholic District School Board
Capital Budget
2018/2019 Budget Estimates**

Expenses			Funding Sources					Total Funding
	Total Estimated Project Budget	Total 2017/2018 Capital Expenses	Capital Priorities	Child Care Capital	School Condition Improvement	School Renewal	Other*	
St. Scholastica CES - New School	13,668,474	13,668,474						-
St. Nicholas (Oakville South Central Consolidation)	11,427,716	200,000	5,067,272				2,934,820	8,002,092
St. Mark Addition	3,667,880	3,057,013	610,867	1,057,013.00				1,667,880
Bishop Reding CSS Addition	20,130,036	-	16,027,622					16,027,622
St. Michael CES Addition	3,122,284	-	1,579,522	1,542,762.00				3,122,284
St. Peter CES Childcare	2,571,270	-		2,571,270.00				2,571,270
Assumption CSS Renovation	14,000,000	-					14,000,000	14,000,000
School Improvement Projects	9,341,599	10,476,000			2,200,000	500,000		2,700,000
								-
								-
TOTAL	77,929,259	27,401,487	23,285,283	5,171,045	2,200,000	500,000	16,934,820	48,091,148

* Includes Proceeds of Disposition, Capital Reserve, Community Use, Rural and Northern Education Funding

Halton Catholic District School Board
GSN Calculations
2018-19 Budget Estimates

Appendix E

	2018/2019 Original Budget	% Change from 2017/2018 Revised Estimates	2017-18 Revised Budget	2017-18 Original Budget	2016-17 Actuals
Enrolment Forecast - JK/SK	4,202.50	-0.87%	4,239.50	4,191.00	4,242.00
- 1 to 3	6,947.00	-0.39%	6,974.50	6,907.00	6,903.00
- 4 to 8	11,656.00	1.47%	11,487.50	11,453.50	11,242.00
Enrolment Forecast - Elementary	22,805.50	0.46%	22,701.50	22,551.50	22,387.00
- Secondary	12,248.10	7.29%	11,415.37	11,278.46	10,741.48
	35,053.60	2.75%	34,116.87	33,829.96	33,128.48
Pupil Foundation Grant - JK/SK	26,700,079	0.79%	26,490,347	26,187,295	25,882,648
Pupil Foundation Grant - 1 to 3	39,730,588	0.60%	39,492,897	39,110,680	38,494,994
Pupil Foundation Grant - 4 to 8	56,782,787	3.63%	54,791,699	54,629,530	52,215,380
Pupil Foundation Grant - 7 to 8: Preparing for success in High School	999,287	NEW			
Pupil Foundation Grant - Secondary	72,931,801	8.66%	67,119,293	66,314,300	62,217,123
Total Pupil Foundation Allocation	197,144,542	4.92%	187,894,236	186,241,806	178,810,145
School Foundation Grant - Elementary	15,013,924	1.18%	14,838,715	14,772,005	14,527,460
School Foundation Grant - Secondary	7,984,733	7.25%	7,444,671	7,378,392	7,037,799
Additional Compensation for Principals & Vice Principals	193,401	-12.95%	222,175	222,175	153,827
Total School Foundation Allocation	23,192,058	3.05%	22,505,561	22,372,572	21,719,086
SEPPA - JK to Grade 3	11,024,849	0.75%	10,942,285	10,829,095	10,586,301
SEPPA - Grade 4 to 8	8,853,198	2.82%	8,610,111	8,584,627	8,202,388
SEPPA - Secondary	6,142,055	8.72%	5,649,467	5,581,710	5,175,997
Special Education Equipment Amount	1,675,470	2.06%	1,641,653	1,481,295	1,574,919
Special Incidence Portion	1,300,000	0.00%	1,300,000	983,000	1,259,104
Differentiated Special Education Needs Amount (DSENA)	15,761,527	2.31%	15,405,825	15,405,825	15,145,528
Multidisciplinary Teams Amount	722,793	NEW			
Behavioural Expertise	243,607	31.44%	185,336	184,504	179,443
Total Special Education Allocation	45,723,499	4.55%	43,734,677	43,050,056	42,123,680
Total Language Allocation	8,399,633	8.40%	7,748,498	7,685,129	7,305,348
Total Learning Opportunities Allocation	5,964,451	-5.05%	6,281,544	6,340,541	2,835,212
Total Continuing Education and Other Programs Allocation	2,214,282	3.84%	2,132,488	2,145,881	2,227,997
Total Teacher Qualification and Experience Allocation	26,496,788	4.73%	25,300,366	25,481,546	25,751,433
ECE Q&E Allocation	2,450,103	8.15%	2,265,452	2,315,538	2,187,841
New Teacher Induction Program (NTIP)	312,869	18.16%	264,780	264,780	254,284
Restraint Savings	(140,878)	0.00%	(140,878)	(140,878)	(140,878)
Total Transportation Allocation	8,085,987	7.16%	7,545,376	7,340,624	7,206,378
Total Administration and Governance Allocation	10,556,364	11.71%	9,449,713	9,347,208	8,994,134
Total School Operations Allocations	33,926,832	4.85%	32,358,897	32,102,777	31,162,956
Community Use of Schools	460,344	3.30%	445,632	445,632	422,752
First Nations, Metis and Inuit Education Supplement	264,238	-24.16%	348,400	303,414	348,036
Safe Schools	596,876	4.57%	570,799	565,905	545,065
Rural and Northern Education Allocation	54,093	2.25%	52,902	-	-
Permanent Financing of NPF	47,375	0.00%	47,375	47,375	47,375
TOTAL: OPERATING	365,749,456	4.86%	348,805,818	345,909,906	331,800,844
Deduct:					
Minor TCA	(9,143,736)	4.86%	(8,720,145)	(8,647,748)	(8,295,021)
Add:					
Temporary Accommodations - Portable Leasing					
Trustees' Association Fee	43,017	0.00%	43,017	43,017	43,017
TOTAL OPERATING ALLOCATION	356,648,737	4.86%	340,128,690	337,305,175	323,548,840
Capital Grants	30,656,328	61.30%	19,006,297	16,051,627	12,130,824
Minor TCA	9,143,736	4.86%	8,720,145	8,647,748	8,295,021
School Renewal Allocation	4,565,509	3.12%	4,427,352	4,398,357	4,345,496
School Condition Improvement					
Temporary Accommodations - Capital	3,358,000	93.54%	1,735,000	1,735,000	1,729,000
Retrofitting School Space for Child Care					-
Short Term Interest on Capital					169,141
Capital Debt Support - Interest Portion	8,025,635	-6.09%	8,546,061	8,546,061	9,039,007
TOTAL CAPITAL ALLOCATION	55,749,208	31.38%	42,434,855	39,378,793	35,708,489
TOTAL FUNDING ALLOCATION	\$ 412,397,945	7.80%	\$ 382,563,545	\$ 376,683,968	\$ 359,257,329

**Halton Catholic District School Board
2018-19 Budget Estimates Schedule**

Date	Completed	Item	Description of Activity
September 18th	✓	Ministry Memorandum 2017:SB28	District School Board Enrolment Projections for 2018-19 to 2021-22 memorandum issued
October 17th	✓	ADM Memorandum	Ministry invitation to Education Funding consultation sessions
November 1st	✓	Provincial Consultation (Regional Symposium)	Ministry consultation on 'Education Funding'
November 24th	✓	Ministry Memorandum 2017:SB28	District School Board Enrolment Projections for 2018-19 to 2021-22 submitted to the Ministry
January 22nd	✓	Budget Estimates Schedule & Objectives	Discuss 2018-19 Budget Estimates Schedule & Objectives at Administrative Council
February 2nd	✓	Budget Process Memorandum	Distribute the 2018-19 Budget Process Memorandum to Superintendents, Administrators, Managers
February 2nd	✓	Departmental Budget Reviews	Distribute Budget Input Package to Departments
February 6th	✓	Budget Estimates Schedule & Objectives	Present 2018-19 Budget Estimates Schedule & Objectives and Provincial Consultation to the Board
February 14th	✓	Public Consultation (Online Survey)	Open online survey on 2018-19 Budget Estimates Process
February 16th	✓	Departmental Budget Reviews	Receive Budget Submissions from Departments (by this date)
February 26th	✓	Public Consultation (Online Survey)	Close online survey on 2018-19 Budget Estimates Process
February 26th	✓	Budget Update	Budget Estimates Update (Administrative Council) / Approval of Program Enhancements
February 28th	✓	Departmental Budget Reviews	Complete Budget Review Meetings with Departments (by this date)
March 1st	✓	Budget Survey	Review and collate results of online budget survey
March 6th	✓	Budget Update	Present the Board of Trustees the results of the Online Survey
March 7th	✓	Trustee Budget Consultation Session	2018-19 Budget Estimates: Trustee/Senior Staff Budget Consultation Session
March 19th	✓	Townhall Budget Consultation Session	Discuss upcoming budget
March 26th	✓	Ministry Memorandum 2018:B006	Release of the Grants for Student Needs (GSN)
March 30th	✓	School Budgets	Development of School Budgets Based on Forecasted Enrolment
March 30th	✓	Salary and Benefits Budget	Salary and FTE staffing "snapshot" from HR/Payroll System (base for 2018-19 Budget)
April 3rd	✓	Budget Update	Budget Estimates Update (Administrative Council) / Prioritization of New Initiatives
April 3rd	✓	Ministry Memorandum 2018:B06	Board Report - Release of the Grants for Student Needs (GSN)
April 13th	✓	Salary and Benefits Budget	Send FTE staffing reports to Superintendents for review and confirmation
April 20th	✓	Salary and Benefits Budget	Complete Review of Benefits Budget (Financial Services and Human Resources)
April 20th	✓	Salary and Benefits Budget	Receive FTE staffing confirmations (by this date)
April 27th	✓	Salary and Benefits Budget	Complete Salary and Benefits Budget
April 27th	✓	Ministry GSN Projections	Board Report - Update on the Release of the Grants for Student Needs (GSN)
April 27th	✓	Release of EFIS Forms and Technical Paper	Release of EFIS Forms and Instructions and GSN Technical Paper
May 7th	✓	Budget Update	Budget Estimates Update (Administrative Council)
May 14th	✓	Budget Update	Budget Estimates Update (Administrative Council)
May 15th	✓	Budget Update	Present the Board of Trustees with a Budget Update
May 28th	✓	Budget Consultation	Present Special Education Funding / Budget Challenges and Priorities - SEAC
June 4th	✓	Budget Estimates Report (Draft)	Budget Estimates Draft Report (Administrative Council)
June 5th	✓	Budget Estimates Report (Draft)	Present Budget Estimates Draft Report to the Board
June 11th	✓	Budget Estimates Report (Draft)	Budget Estimates Draft Report (Administrative Council)
June 19th	✓	Budget Estimates Report (Final)	Final Budget Estimates Report to the Board for Approval
June 22nd	✓	Budget Estimates Report (Final)	Post Final Budget Report on Public Website
June 29th	✓	Ministry Memorandum 2018:B06	Submission of Budget Estimates to the Ministry (EFIS)
June 29th	✓	Budget Estimates Report (Final)	Submission of Budget Estimates to OCSTA (EFIS)

Note 1: Items highlighted "yellow" are to be confirmed in terms of date or title.

Note 2: Items highlighted in "green" are Board meetings.