



Regular Board Meeting

Action Report

2019-2020 Revised Budget Estimates	Item 8.3
January 21, 2020	

Alignment to Strategic Plan

This report is linked to our strategic priority of **Foundational Elements**: Optimizing organizational effectiveness.

Purpose

To provide the Board with the 2019-2020 Revised Budget Estimates for approval.

Background Information

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

1. Action Report 4.1 "2019-20 Budget Estimates-Amended" from the June 27, 2019, Special Meeting of the Board.
2. Action Report 8.9 "2019-20 Budget Estimates (Final)" from the June 18, 2019, Regular Board Meeting.
3. Staff Report 9.3, "2019-20 Budget Estimates Draft #1" from the June 4, 2019, Regular Board Meeting.
4. Information Report 10.3, "2019-20 Budget Estimates Update: Grants for Student Needs (GSN) Revenue" from the May 21, 2019, Regular Board Meeting.
5. Information Report 10.4, "Release of the 2019-20 Grants for Student Needs (GSN)" from the May 7, 2019, Regular Board Meeting.
6. Information Report 10.7, "2019-20 Budget Survey Results" from the March 19, 2019, Regular Board Meeting.
7. Information Report 10.3, "2019-20 Budget Estimates - Objectives, Schedule and Consultation" from the February 5, 2019, Regular Board Meeting.



Comments

1. General

At the June 18, 2019, Regular Board meeting, the Board approved the 2019-2020 Budget of \$428,758,304. At the June 27, 2019, Special Meeting of the Board, Trustees were presented an amended budget that included additional expenses not captured at the June 18, 2019, Budget presentation. The amended budget totaled \$430,012,480, an increase of approximately \$1,254,000. Trustees decided to leave the June 18th submission status quo and adjust the Revised Budget Estimates submission in December 2019.

The Revised Budget Estimates were forwarded through the Education Finance Information System (EFIS) to the Ministry on December 20, 2019, with the Ministry's understanding that the final Revised Budget Estimates will be submitted after Board of Trustee approval in January 2020.

The following table illustrates the high-level changes between revenues and expenses between Original Budget Estimates and Revised Budget Estimates as reported under Public Sector Accounting Standards:

TABLE 1	REVISED ESTIMATES	BUDGET ESTIMATE	CHANGE
Total Revenue	436,967,933	435,590,721	1,377,212
Total Expenses	431,324,577	428,758,304	2,566,273
Annual Surplus (Deficit)	5,643,356	6,832,417	(1,189,061)

The figures in above Table 1 include all the accounting adjustments required by Canadian Public Sector Accounting Standards (PSAS), including capital asset amortization and employee future benefit costs. The figures also include the amount of Deferred Capital Contributions (DCC) recognized as revenue to offset the amortization expense costs, as required by the Ministry of Education for capital grants. Included in the total revenue above is \$7 million in Education Development Charges (EDC). Since the Board has already incurred the costs for which the EDCs are eligible to be used, the EDCs are recognized as revenue per PSAS.

Balanced Budget for Ministry of Education Compliance

The in-year surplus/(deficit) for Ministry compliance purposes is calculated as follows:

- The total revenues less school generated funds and revenues recognized for the purchase of land (education development charge revenue).
- Expenses are calculated by adding amortization of employee future benefits (as required by Ontario Regulation 488/10) and interest accrued for capital debt. Expenses related to school generated funds are also excluded for compliance purposes.



TABLE 2	REVISED ESTIMATES	BUDGET ESTIMATES	CHANGE
Total Revenue	436,967,933	435,590,721	1,377,212
Less:			
School Generated Funds	13,000,000	13,000,000	-
Revenues for Land (Education Development Charges)	7,000,000	7,000,000	-
Total Revenue for Compliance Purposes	416,967,933	415,590,721	1,377,212
Total Expenses	431,324,577	428,758,304	2,566,273
Add:			
Amortization of Employee Future Benefits	458,218	458,218	-
Interest to be Accrued on Capital Debt	186,386	186,386	-
Less:			
School Generated Fund Expenses	13,000,000	13,000,000	-
Total Expenses for Compliance Purposes	418,969,181	416,402,908	2,566,273
In-year Surplus (Deficit) for Compliance Purposes	(2,001,248)	(812,187)	(1,189,061)

As outlined in above Table 2, the “In-year Surplus (Deficit) for Compliance Purposes” in the 2019-2020 Revised Budget Estimates is (\$2.0) million, or (\$1.2) million lower than the June Original Budget Estimates. As per the Education Act s231 (1) and Regulation (O. Reg. 280/19), the calculation of the maximum in-year deficit is used to determine if the Board has a balanced budget. Below is the calculation to determine if a board has a balanced budget for 2019-20.

As per O. Reg 280/19 (s4(1)), a Board is authorized to have an in-year deficit in respect of the 2019-20 fiscal year if the following conditions are satisfied:

The amount of the in-year deficit is less than the amount determined as follows:

- i. Take the board’s accumulated surplus (available for compliance) for the preceding fiscal year. If the board does not have an accumulated surplus, the amount determined under this paragraph is deemed to be zero.
- ii. Take 1 percent of the board’s operating revenue for the applicable fiscal year.
- iii. Take the lesser of the amounts determined under subparagraphs i and ii.

There is a new requirement where an in-year deficit elimination plan/resolution must be submitted by a Board, with its budget submission, showing the elimination of the budgeted deficit within two years.

See Appendix B of this report for the Compliance Form and In-Year Deficit Elimination Plan that is submitted as part of the Board’s EFIS submission for Revised Budget Estimates.



Table 3 below illustrates how the Board is using its internally restricted reserves to cover (fund) the in-year deficit for compliance. It also reconciles the in-year deficit for compliance of (\$2.0) million found in Table 2 to the annual surplus per Public Sector Accounting Standards of \$5.6 million from Table 1. As outlined in Table 3, the Board is using its “Reserve for School Activities Fund,” “Local Priorities Funding” and “Other Board Reserves” which were set aside as part of the 2018-2019 Year-end, for expenses deferred to the 2019-2020 fiscal year of approximately (\$1.5) million. Refer to Table 4 for a breakdown of the \$1.5 million that were carried forward from fiscal 2018-19.

TABLE 3	REVISED ESTIMATES	BUDGET ESTIMATE	CHANGE
Total Revenue for Compliance Purposes	416,967,933	415,590,721	1,377,212
Total Expenses for Compliance Purposes	418,969,181	416,402,908	2,566,273
In-year Surplus (Deficit) for Compliance Purposes	(2,001,248)	(812,187)	(1,189,061)
Operating Surplus (In-Yr. Change)	26,298	143,381	(117,083)
Internally Restricted Reserves (In-Yr. Change)			
Operating Reserve	-	(421,860)	421,860
Reserve for School Activities Fund	(565,935)	-	(565,935)
Local Priorities Funding	(241,061)	-	(241,061)
Capital Reserve	(5,003,007)	(750,000)	(4,253,007)
Committed Capital Projects	4,567,778	292,674	4,275,104
Sinking Fund Interest Earned	(76,382)	(76,382)	-
Other Board Reserves	(708,939)	-	(708,939)
TOTAL ACCUMULATED SURPLUS (DEFICIT) AVAILABLE (In-Yr. Change)	(2,001,248)	(812,187)	(1,189,061)
Unavailable for Compliance Reserves (In-Yr. Change)			
Employee Future Benefits Liability	458,218	458,218	-
Interest to be Accrued	186,386	186,386	-
Revenues Recognized for Land (EDC)	7,000,000	7,000,000	-
TOTAL Unavailable for Compliance Reserves (In-Yr. Change)	7,644,604	7,644,604	-
TOTAL ACCUMULATED SURPLUS (DEFICIT) (In-Yr. Change)	5,643,356	6,832,417	(1,189,061)



Table 4	Internally Restricted Reserve	Rollover Amount
School Contingency Rollover	Other Board Reserves	30,000
Rollover related to Safe Schools/50th Anniversary/Equity and Inclusion/Facilities	Other Board Reserves	78,000
Financial Information System Implementation	Other Board Reserves	97,000
Special Education Budget for Purchase Orders	Other Board Reserves	129,000
IT Budget	Other Board Reserves	175,000
Purchase Orders	Other Board Reserves	200,000
Local Priorities Rollover (including Principal and Vice Principal Professional Development)	Local Priorities Funding	241,000
2018/19 School Budget Rollover into 2019/20	Reserve for School Activities Fund	566,000
TOTAL		1,516,000

2. Operating Revenue Projections

The Ministry EFIS forms have been used to calculate the provincial allocation. The Grants for Student Needs (GSN) are expected to decrease by approximately \$0.4 million as a result of lower enrolment than forecasted for Original Budget Estimates. Please refer to Appendix D for further details. Other Provincial Grants (also referred to as Priorities and Partnerships Fund (PPF) grants) have increased by \$2.9 million as the result of funding announcements made after the original budget was approved. Other operating revenues increased by \$0.1 million, and interest revenue increased by \$0.5 million. Amortization of deferred capital contribution decreased by \$1.6 million and expected recovered wages from secondments decreased by \$0.2 million. Overall, total revenues have increased by \$1.4 million from the Original Budget Estimates.

Above Table 3 estimates a “Total Accumulated Surplus (Deficit) available” of \$(2.0) million for 2019-2020. The estimated “Total Unavailable for Compliance Reserves” is expected to be \$7.6 million, for an estimated “Total Annual Surplus” of \$5.6 million.

Effective for the 2019-2020 fiscal year, boards with an in-year deficit for compliance are required to submit a board-approved Deficit Elimination Plan. There are exemptions to this for items relating to retirement gratuities and previously committed capital, which do not require Board approval. This Deficit Elimination Plan should identify the reasons for the deficit and the strategy to eliminate within two years. This requirement holds for the submission of Revised Budget Estimates, provided the deficit is higher than approved at Budget Estimates.



The 2019-2020 deficit available for compliance has increased by \$1.2 million from Budget Estimates. This increase is the result of several initiatives that were budgeted for in 2018-2019 but not completed during the fiscal year, thus being carried forward into 2019-2020. These initiatives include:

- \$0.6 million carry-forward of school activity funding,
- \$0.2 million carry-forward of local priorities projects,
- \$0.7 million carry-forward of one-time projects, and
- (\$0.3) million reductions in overall board costs.

It should be noted that since these items are one-time initiatives or carry-forward projects, the deficit elimination plan items approved by the Board will be eliminated in-year.

3. Operating Expense Projections

The operating expense projections have increased by approximately \$2.57 million from the 2019-2020 Original Budget Estimates. This amount is primarily the result of a:

- \$0.82 million in administration cost
 - o \$0.2 million relating to purchase orders from 2019 (part of the year-end rollover);
 - o \$0.4 million relating to the conversion of the Financial Information System (\$0.1 million from the year-end rollover) and \$0.3 relating to Student Information System conversion and IT inventory analysis;
 - o \$0.1 million relating to salary and benefit adjustments including the addition of a Network Analyst to assist with IT security;
 - o \$0.05 million for safe schools and 50th-anniversary celebration (part of the year-end rollover);
 - o \$0.05 million for central bargaining which was initially included in the June 27, 2019, Special Regular Board meeting;
 - o \$0.02 million in miscellaneous items.
- \$1.26 million relating to Continuing Education costs
 - o Majority relating to items discussed at the June 27, 2019, Special Regular Board Meeting.
- \$1.1 million in Instruction costs
 - o \$2.1 million in non-salary and benefits which includes \$0.57 million from the year-end rollover as well as Priority and Partnership funds (formerly EPO);
 - o \$1.0 million reductions in salary and benefits, primarily in the secondary panel relating to the change in legislation removing the 22 to 1 student-to-teacher average ratio. This saving was partially offset with a required increase in elementary teachers.
- \$0.39 million in facilities costs, which includes \$0.12 million relating to the Carbon Tax impact on gas bills.
- \$0.56 million pertaining to Special Education costs
 - o \$0.39 million increase in salary and benefits, primarily due to an increase in Educational Assistants supply cost;
 - o \$0.17 million in non-salary and benefit costs, the majority being the \$0.13 million in purchase orders carried forward from the 2018-19 year-end.



- \$0.03 million in additional transportation costs.
- (\$1.59) million reductions in expected amortization relating to capital cost.

4. Enrolment

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

Table 5 below summarizes the estimated change in enrolment compared to what was expected at the June approved Budget. Elementary enrolment has decreased which is partially offset with an increase in secondary. As discussed in the above Section 2, "Operating Revenue Projections," enrolment has either a positive or negative impact on funding. Given that Halton Catholic District School Board is forecasting an overall decrease in enrollment relative to original estimates, the corresponding reduction of the GSNs is consistent with expectation.

TABLE 5: 2019-20 Revised Estimates: Average Daily Enrolment (ADE)	Estimate	Revised Estimate	Variance	Variance %
ELEMENTARY-Grade Level				
JK	2,148.0	2,050.0	(98.0)	-4.56%
SK	2,235.5	2,235.5	-	0.00%
Grades 1 to 3	7,052.0	7,077.0	25.0	0.35%
Grades 4 to 6	7,492.2	7,481.5	(10.5)	-0.14%
Grades 7 to 8	4,774.5	4,774.5	1.0	0.02%
Total ELEMENTARY ADE	23,702.0	23,619.5	(82.5)	-0.35%
Grades 9 TO 12	12,808.1	12,827.2	19.1	0.15%
Total SECONDARY ADE	12,808.1	12,827.2	19.1	0.15%
TOTAL ADE	36,510.1	36,446.7	(63.4)	-0.17%

5. Capital Budget (Appendix C)

Appendix C shows the estimated capital spending in 2019-2020 for approved projects and the funding sources for these projects. The estimated expenses are \$40.2 million, which comprise school renovations, classroom and childcare additions, school consolidation, kindergarten playgrounds, and school condition improvement projects.



6. Quarterly Budget Reports (Appendices A-1 to A-9)

The Revenue (Appendix A-1 and A-9)) and Expenses (Appendix A-2) schedules have a column showing 2019-2020 received/spent to November 30, 2019. The amounts to November 30, 2019, are compared to the Revised Budget Estimates to show the percentage received/spent to date. On November 30, 2019, we were one-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.

Consequently, the 2019-2020 year-to-date figures appear reasonable. Additional breakdowns of the expenses are provided in Appendices A-3 to A-8. Board staff will provide an update to this report in March and June 2020 which includes for comparison the 2018-2019 year-to-date percentages received/spent.

Conclusion

The Revised Budget Estimates reflect the projected funding and proposed expense needs for 2019-2020 based on the best information currently available. The 2019-2020 Revised Budget Estimates show an in-year Operating Surplus of \$0.03 million and an estimated Total Surplus (Deficit) Available for Compliance of (\$2.0) million. The Revised Budget Estimates reflect the change in available information from June 2019 to December 2019. While the original operating deficit for compliance of (\$0.28) million has increased to (\$1.5) million, the (\$1.5) million represents the carry forward of initiatives that were funded in 2018-19 but not completed. Reserves were established for these initiatives as part of the 2018-19 year-end reporting process and these reserves will be used to offset the costs of these initiatives budgeted for in 2019-20. Therefore, Halton Catholic District School Board is expecting to maintain its \$7.7 million operating reserves, which equals 2% of the Board's provincial allocation.

Recommendation:

The following recommendation is presented for the consideration of the Board:

Resolution#:

Moved by:

Seconded by:

RESOLVED, that the Halton Catholic District School Board approve the 2019-20 Revised Budget Estimates in the amount of \$431,324,577 and the in-year deficit elimination plan.



Report Prepared by:	A. Cross Senior Manager, Financial Services
Report Reviewed by:	A. Lofts Superintendent of Business Services and Treasurer of the Board
Report Submitted by:	A. Lofts Superintendent of Business Services and Treasurer of the Board
Report Approved by:	P. Daly Director of Education and Secretary of the Board

Halton Catholic District School Board
Revenue Summary
2019-20 Revised Estimates

Appendix A-1

OPERATING REVENUE

Province of Ontario

Legislative Grants

Municipal Taxes

Other Provincial Grants

Prior Year Grant Adjustment - Operating

Other Provincial Grants (Appendix A-9)

Other Revenue

Government of Canada

Tuition Fees

Use of Schools/Rentals

Cafeteria, Vending, Uniform and OCAS Revenue

Interest Revenue

Interest Revenue on Capital

Donation Revenue

Miscellaneous Recoveries

Recoveries - Secondments and Other

Miscellaneous Revenue

EDC Revenue

School Generated Funds Revenue

Amortization of Deferred Capital Contribution

Total Operating Revenue

Available for Compliance

(Surplus) Deficit - Operating

Available for Compliance - Transfer from (to) Internally Restricted Reserve (net) Note #1

Total Available for Compliance (Surplus) Deficit

Unavailable for Compliance

Unavailable for Compliance (PSAB Adjustments)

Amortization of EFB - Retirement Gratuity & ERIIP Liability

Amortization of EFB - Retirement/Health/Dental/Life Insurance

Unavailable for Compliance (Increase) Decrease in School Generated Funds

Revenues Recognized for Land

Total Unavailable for Compliance (Surplus)

Total Annual (Surplus) Deficit

Total Revenue After PSAB Adjustments

	2019-20 Revised Budget Estimates (in PSAB Format)	2019-20 Revenues and Receipts Nov. 30/19 (in PSAB Format)	2019-20 Remaining Balance (in PSAB Format)	Percent Received	2019-20 Original Budget Estimates (in PSAB Format)	2018-19 Actuals (in PSAB Format)
Province of Ontario						
Legislative Grants	290,758,473	89,184,845	201,573,628	30.7%	294,231,068	292,070,913
Municipal Taxes	94,328,241	12,030,860	82,297,381	12.8%	91,228,142	92,616,231
	<u>385,086,714</u>	<u>101,215,705</u>	<u>283,871,009</u>	<u>26.3%</u>	<u>385,459,210</u>	<u>384,687,144</u>
Other Provincial Grants						
Prior Year Grant Adjustment - Operating	-	27,960	(27,960)	-	-	232,430
Other Provincial Grants (Appendix A-9)	4,686,966	761,026	3,925,940	16.2%	1,803,728	4,691,690
	<u>4,686,966</u>	<u>788,986</u>	<u>3,897,980</u>	<u>16.8%</u>	<u>1,803,728</u>	<u>4,924,120</u>
Other Revenue						
Government of Canada	2,594,740	133,895	2,460,845	5.2%	2,592,740	2,424,254
Tuition Fees	2,539,300	2,690,816	(151,516)	106.0%	2,539,300	2,967,124
Use of Schools/Rentals	1,475,000	776,800	698,200	52.7%	1,475,000	1,506,309
Cafeteria, Vending, Uniform and OCAS Revenue	50,000	-	50,000	-	-	30,846
Interest Revenue	600,000	286,402	313,598	47.7%	100,000	649,076
Interest Revenue on Capital	-	-	-	-	-	-
Donation Revenue	-	114	(114)	-	-	709
Miscellaneous Recoveries	-	151,630	(151,630)	100.0%	-	145,292
Recoveries - Secondments and Other	1,473,235	57,938	1,415,297	3.9%	1,678,200	2,092,675
Miscellaneous Revenue	1,614,420	52,635	1,561,785	3.3%	1,496,000	1,311,483
EDC Revenue	7,000,000	1,158,623	5,841,377	16.6%	7,000,000	8,283,645
	<u>17,346,695</u>	<u>5,308,852</u>	<u>12,037,843</u>	<u>30.6%</u>	<u>16,881,240</u>	<u>19,411,413</u>
School Generated Funds Revenue	<u>13,000,000</u>	<u>4,727,338</u>	<u>8,272,662</u>	<u>36.4%</u>	<u>13,000,000</u>	<u>12,923,555</u>
Amortization of Deferred Capital Contribution	<u>16,847,558</u>	<u>4,211,890</u>	<u>12,635,669</u>	<u>25.0%</u>	<u>18,446,547</u>	<u>15,420,443</u>
Total Operating Revenue	<u>436,967,933</u>	<u>116,252,771</u>	<u>320,715,162</u>	<u>26.6%</u>	<u>435,590,725</u>	<u>437,366,675</u>
Available for Compliance						
(Surplus) Deficit - Operating	1,489,637	-	1,489,637	0.0%	278,474	(267,438)
Available for Compliance - Transfer from (to) Internally Restricted Reserve (net) Note #1	511,611	-	511,611	0.0%	533,708	(8,456,469)
Total Available for Compliance (Surplus) Deficit	<u>2,001,248</u>	<u>-</u>	<u>2,001,248</u>	<u>0.0%</u>	<u>812,182</u>	<u>(8,723,907)</u>
Unavailable for Compliance						
Unavailable for Compliance (PSAB Adjustments)	(186,386)	-	(186,386)	0.0%	(186,386)	(176,450)
Amortization of EFB - Retirement Gratuity & ERIIP Liability	(458,218)	-	(458,218)	0.0%	(458,218)	(458,218)
Amortization of EFB - Retirement/Health/Dental/Life Insurance	-	-	-	-	-	-
Unavailable for Compliance (Increase) Decrease in School Generated Funds	-	-	-	-	-	(38,228)
Revenues Recognized for Land	(7,000,000)	(1,158,623)	(5,841,377)	16.6%	(7,000,000)	(6,695,738)
Total Unavailable for Compliance (Surplus)	<u>(7,644,604)</u>	<u>(1,158,623)</u>	<u>(6,485,981)</u>	<u>15.2%</u>	<u>(7,644,604)</u>	<u>(7,368,634)</u>
Total Annual (Surplus) Deficit	<u>(5,643,356)</u>	<u>(1,158,623)</u>	<u>(4,484,733)</u>	<u>20.5%</u>	<u>(6,832,422)</u>	<u>(16,092,541)</u>
Total Revenue After PSAB Adjustments	<u>\$ 431,324,577</u>	<u>\$ 115,094,148</u>	<u>\$ 316,230,429</u>	<u>26.7%</u>	<u>\$ 428,758,303</u>	<u>\$ 421,274,134</u>

Note #1

Transfer (to) from Working Funds Reserve

Net Transfer (to) from School Activities Reserve

Net Transfer (to) from Other Board Reserve

Net Transfer (to) from Capital Reserve

Net Transfer (to) from Local Priorities Funding

Net Transfer (to) from Committed Capital Projects

Net Transfer (to) from Committed Sinking Fund

		-	-	(3,294,282)
		-	-	(102,037)
		-	-	(168,424)
		-	-	(5,000,000)
				(241,061)
	435,229	435,229	457,326	272,955
	76,382	76,382	76,382	76,382
\$	511,611	\$ -	\$ 511,611	\$ 533,708
				\$ (8,456,467)

Halton Catholic District School Board
Expense Summary
2019-20 Revised Estimates

Appendix A-2

	2019-20 Revised Budget Estimates (in PSAB Format)	2019-20 Expenses and Commitments Nov. 30/19 (in PSAB Format)	2019-20 Remaining Balance (in PSAB Format)	Percent Spent	2019-20 Original Budget Estimates (in PSAB Format)	2018-19 Actuals (in PSAB Format)
Classroom Instruction						
Classroom Teachers	224,236,800	54,223,329	170,013,471	24.2%	226,204,700	219,663,980
Occasional Teachers	4,780,000	1,176,045	3,603,955	24.6%	4,345,000	4,259,931
Early Childhood Educators (E.C.E.) and Supply	8,988,000	2,738,653	6,249,347	30.5%	9,404,600	8,800,002
Teacher Assistants and Supply	25,427,000	7,362,143	18,064,857	29.0%	25,179,400	23,507,184
Textbooks & Classroom Supplies	7,556,069	2,145,278	5,410,791	28.4%	6,735,334	6,819,513
Computers	3,316,498	1,051,899	2,264,599	31.7%	2,441,300	2,911,932
Professionals, Paraprofessionals & Technical	14,286,134	3,177,787	11,108,347	22.2%	13,636,900	13,519,938
Library and Guidance	6,090,593	1,620,344	4,470,249	26.6%	6,002,220	5,879,036
Staff Development	2,525,801	517,168	2,008,633	20.5%	1,592,431	2,700,682
Subtotal Classroom Instruction	297,206,895	74,012,646	223,194,249	24.9%	295,541,885	288,062,197
Non Classroom - School Support Services						
School Administration (Appendix A-3)	22,370,861	5,757,009	16,613,852	25.7%	22,074,072	22,806,371
Teacher Consultants (Appendix A-3 & A-4)	4,919,432	1,127,122	3,792,310	22.9%	5,022,941	5,360,803
Continuing Education (Appendix A-7)	8,006,189	1,891,225	6,114,964	23.6%	6,743,941	8,018,877
Subtotal School Support Services	35,296,482	8,775,356	26,521,126	24.9%	33,840,954	36,186,051
Recoverable Expenses	1,473,235	326,575	1,146,660	22.2%	1,678,200	1,994,004
Other Non Classroom						
Board Administration (Appendix A-5)	12,065,438	2,644,013	9,421,425	21.9%	11,241,588	11,233,351
Transportation (Appendix A-8)	9,672,526	2,418,132	7,254,395	25.0%	9,644,764	9,012,031
Subtotal Other Non Classroom	21,737,964	5,062,144	16,675,820	23.3%	20,886,352	20,245,382
Pupil Accommodation						
School Operations and Maintenance	33,442,941	6,371,646	27,071,295	19.1%	33,057,045	30,070,327
School Renewal Projects	-	-	-	-	-	-
ALC and Portable Leases	3,700,000	851,930	2,848,070	23.0%	3,700,000	4,548,068
Debt Charges	47,375	-	47,375	0.0%	47,375	47,375
Other Debenture Payments (Interest only from 10-11)	7,865,424	3,426,802	4,438,622	43.6%	7,865,424	8,469,340
Subtotal Pupil Accommodations	45,055,740	10,650,378	34,405,362	23.6%	44,669,844	43,135,109
School Generated Funds Expenses	13,000,000	3,441,039	9,558,961	26.5%	13,000,000	12,885,327
Amortization Expense	18,198,865	5,168,642	13,030,223	28.4%	19,785,672	18,961,382
Total Expenses Before PSAB adjustments	\$ 431,969,181	\$ 107,436,779	\$ 324,532,402	24.9%	\$ 429,402,907	\$ 421,469,452
PSAB Adjustments						
Increase (Decrease) in Employee future Benefits	(458,218)	-	(458,218)		(458,218)	-
(Decrease) in Accrued Interest on Debenture	(186,386)	-	(186,386)		(186,386)	(176,450)
Total PSAB Adjustment	\$ (644,604)	\$ -	\$ (644,604)		\$ (644,604)	\$ (176,450)
Total Expenses After PSAB Adjustment	\$ 431,324,577	\$ 107,436,779	\$ 323,887,798		\$ 428,758,303	\$ 421,293,002

Halton Catholic District School Board
Instruction Expenses
2019-20 Revised Estimates

Appendix A-3

CLASSROOM

Regular Day School

	2019-20 Revised Budget Estimates <small>(in PSAB Format)</small>	2019-20 Expenses and Commitments Nov. 30/19 <small>(in PSAB Format)</small>	2019-20 Remaining Balance <small>(in PSAB Format)</small>	Pct Spent	2019-20 Original Budget Estimates <small>(in PSAB Format)</small>	2018-19 Actuals <small>(in PSAB Format)</small>
Classroom Teachers - Salaries & Benefits	203,297,000	49,123,316	154,173,684	24.2%	205,165,300	198,945,344
Classroom Teachers - ESL - Salaries & Benefits	3,165,000	797,930	2,367,070	25.2%	2,952,200	3,194,655
Classroom Teachers - Travel	9,300	1,286	8,014	13.8%	9,300	13,440
Occasional Teachers - Salaries & Benefits	4,780,000	1,176,045	3,603,955	24.6%	4,345,000	4,259,931
Early Childhood Educators (E.C.E.) - Salaries & Benefits	8,661,000	2,656,988	6,004,012	30.7%	9,019,600	8,459,447
Supply E.C.E. - Salaries and Benefits	327,000	81,665	245,335	25.0%	385,000	340,555
Textbooks and Classroom Material	5,601,842	1,736,278	3,865,564	31.0%	5,077,684	5,017,118
Furniture and Equipment	475,110	111,301	363,809	23.4%	337,530	569,219
Computer - Furniture and Equipment	432,800	132,014	300,786	30.5%	417,800	749,471
Computer - Supplies and Services	2,497,398	910,169	1,587,229	36.4%	1,637,200	1,716,772
Prof. & Paraprofessionals - Computer - Salaries & Benefits	2,000,500	537,699	1,462,801	26.9%	1,906,600	1,895,958
Prof. & Paraprofessionals - Salaries & Benefits	2,602,200	647,373	1,954,827	24.9%	2,680,600	2,497,095
Prof. & Paraprofessionals - Supplies & Equipment	1,090,100	34,668	1,055,432	3.2%	865,100	878,311
Library and Guidance - Salaries & Benefits	5,693,000	1,513,851	4,179,149	26.6%	5,614,000	5,519,130
Library and Guidance - Books & Supplies	397,593	106,493	291,100	26.8%	388,220	359,905
Staff Development	2,388,601	507,184	1,881,417	21.2%	1,460,231	2,586,739
Subtotal Classroom	\$ 243,418,444	\$ 60,074,258	\$ 183,344,186	24.7%	\$ 242,261,365	\$ 237,003,091

NON-CLASSROOM

Regular Day School

Teacher Consultants - Salaries & Benefits	1,958,681	435,653	1,523,028	22.2%	2,108,600	2,354,419
Teacher Consultants - Supplies & Services	481,051	101,702	379,349	21.1%	477,841	506,740
Program Leadership Leads - Salaries & Benefits	1,081,000	260,100	820,900	24.1%	1,085,700	1,092,327
Program Leadership Leads - Supplies & Services	33,900	3,409	30,491	10.1%	33,900	25,690
Subtotal Consultants	\$ 3,554,632	\$ 800,865	\$ 2,753,767	22.5%	\$ 3,706,041	\$ 3,979,175

School Administration

School Administration - Salaries & Benefits	20,950,719	5,485,425	15,465,294	26.2%	20,792,300	21,286,750
School Administration - Supplies and Services	1,420,142	271,584	1,148,558	19.1%	1,281,772	1,519,620
Subtotal School Administration	\$ 22,370,861	\$ 5,757,009	\$ 16,613,852	25.7%	\$ 22,074,072	\$ 22,806,371

Total Regular Day School - Non Classroom

Recoverable expenses	\$ 1,473,235	\$ 326,575	1,146,660	22.2%	\$ 1,678,200	\$ 1,994,004
Total Instruction	\$ 270,817,172	\$ 66,958,707	\$ 203,858,465	24.7%	\$ 269,719,678	\$ 265,782,640

**Halton Catholic District School Board
Special Education Expenses
2019-20 Revised Estimates**

Appendix A-4

CLASSROOM

	2019-20 Revised Budget Estimates (in PSAB Format)	2019-20 Expenses and Commitments Nov. 30/19 (in PSAB Format)	2019-20 Remaining Balance (in PSAB Format)	Pct Spent	2019-20 Original Budget Estimates (in PSAB Format)	2018-19 Actuals (in PSAB Format)
Classroom Teachers - Salaries & Benefits	17,715,000	4,295,133	13,419,867	24.2%	18,027,400	17,452,394
Classroom Teachers - Travel	50,500	5,664	44,836	11.2%	50,500	58,147
Teacher Assistants - Salaries & Benefits	25,295,000	7,339,318	17,955,682	29.0%	25,047,400	23,396,336
Supply Teacher Assistants - Salaries & Benefits	132,000	22,825	109,175	17.3%	132,000	110,847
Textbooks and Classroom Material	960,217	124,944	835,273	13.0%	801,220	565,996
Furniture and Equipment	518,900	172,755	346,145	33.3%	518,900	667,180
Computer Equipment	386,300	9,716	376,584	2.5%	386,300	445,688
Prof. & Paraprofessionals - Salaries & Benefits	8,453,734	1,944,712	6,509,022	23.0%	8,045,000	7,623,027
Prof. & Paraprofessionals - Supplies & Equipment	139,600	13,335	126,265	9.6%	139,600	625,547
Library and Guidance	-	-	-	-	-	-
Workshops	137,200	9,984	127,216	7.3%	132,200	113,944
Subtotal Classroom	\$ 53,788,451	\$ 13,938,387	\$ 39,850,064	25.9%	\$ 53,280,520	\$ 51,059,107

NON CLASSROOM

Consultants - Salaries & Benefits	1,307,000	317,797	989,203	24.3%	1,259,100	1,271,892
Consultants - Supplies & Services	57,800	8,460	49,340	14.6%	57,800	109,737
Subtotal Consultants	\$ 1,364,800	\$ 326,257	\$ 1,038,543	23.9%	\$ 1,316,900	\$ 1,381,628

Total Special Education

\$ 55,153,251	\$ 14,264,644	\$ 40,888,607	25.9%	\$ 54,597,420	\$ 52,440,735
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Halton Catholic District School Board
Board Administration Expenses
2019-20 Revised Estimates

Appendix A-5

	2019-20 Revised Budget Estimates (in PSAB Format)	2019-20 Expenses and Commitments Nov. 30/19 (in PSAB Format)	2019-20 Remaining Balance (in PSAB Format)	Pct Spent	2019-20 Original Budget Estimates (in PSAB Format)	2018-19 Actuals (in PSAB Format)
Governance /Trustees	\$ 197,500	\$ 46,266	\$ 151,234	23.4%	\$ 227,000	\$ 199,890
Directors and Supervisory Officers						
Salaries & Benefits	1,678,000	385,388	1,292,612	23.0%	1,737,400	1,824,211
Supplies and Services	144,250	20,271	123,979	14.1%	113,350	89,955
Furniture & Equipment	5,200	-	5,200	0.0%	6,100	2,490
Other Expenses	82,950	1,006	81,944	1.2%	54,950	15,023
Subtotal Directors and Supervisory Officers	\$ 1,910,400	\$ 406,665	\$ 1,503,735	21.3%	\$ 1,911,800	\$ 1,931,679
Business and General Administration						
Salaries & Benefits	4,489,236	1,043,267	3,445,969	23.2%	4,392,136	4,001,184
Supplies and Services	268,500	47,879	220,621	17.8%	268,500	130,731
Furniture & Equipment	25,300	837	24,463	3.3%	25,300	13,375
Fees & Contractual Services	645,287	59,454	585,833	9.2%	545,550	828,608
Other Expenses	518,067	167,655	350,412	32.4%	169,550	203,005
Parent Engagement Expenses	38,696	1,553	37,143	4.0%	27,000	33,088
Subtotal Business and General Administration	\$ 5,985,086	\$ 1,320,645	\$ 4,664,441	22.1%	\$ 5,428,036	\$ 5,209,990
Human Resources						
Salaries & Benefits	2,092,000	473,142	1,618,858	22.6%	2,005,300	1,989,003
Supplies and Services	100,709	28,930	71,779	28.7%	100,709	89,076
Furniture & Equipment	9,500	338	9,162	3.6%	9,500	2,331
Fees & Contractual Services	567,279	108,185	459,094	19.1%	367,279	481,884
Other Expenses	12,600	3,710	8,890	29.4%	12,600	14,406
Subtotal Human Resources	\$ 2,782,088	\$ 614,306	\$ 2,167,782	22.1%	\$ 2,495,388	\$ 2,576,700
Information Technology						
Salaries & Benefits	748,500	104,821	643,679	14.0%	740,000	729,027
Supplies and Services	18,800	8,409	10,391	44.7%	18,800	28,406
Furniture & Equipment	10,300	-	10,300	0.0%	10,300	15,806
Other Expenses	9,400	607	8,793	6.5%	9,400	9,089
Subtotal Information Technology	\$ 787,000	\$ 113,837	\$ 673,163	14.5%	\$ 778,500	\$ 782,327
Bank Financing Charges						
Operating interest and bank charges	27,000	87,023	(60,023)	322.3%	27,000	180,107
Subtotal Bank Financing Charges	\$ 27,000	\$ 87,023	\$ (60,023)	322.3%	\$ 27,000	\$ 180,107
Operations & Maintenance						
Utilities	179,275	33,407	145,868	18.6%	176,775	139,917
Building repairs and maintenance	100,144	10,264	89,880	10.2%	100,144	79,570
Landscape and snow removal	31,000	5,062	25,938	16.3%	31,000	36,502
Fire/Security/Monitoring	2,800	-	2,800	0.0%	2,800	1,040
Waste Disposal	3,045	-	3,045	0.0%	3,045	-
Contractual Services	60,100	6,538	53,562	10.9%	60,100	95,628
Subtotal Operations & Maintenance	\$ 376,364	\$ 55,271	\$ 321,093	14.7%	\$ 373,864	\$ 352,657
Total Board Administration	\$ 12,065,438	\$ 2,644,013	\$ 9,421,425	21.9%	\$ 11,241,588	\$ 11,233,351

Halton Catholic District School Board

Pupil Accommodations Expenses

2019-20 Revised Estimates

Appendix A-6

	2019-20 Revised Budget Estimates (in PSAB Format)	2019-20 Expenses and Commitments Nov. 30/19 (in PSAB Format)	2019-20 Remaining Balance (in PSAB Format)	Pct Spent	2019-20 Original Budget Estimates (in PSAB Format)	2018-19 Actuals (in PSAB Format)
School Operations						
Salaries & Benefits	10,294,400	2,142,983	8,151,417	20.8%	10,039,500	9,231,422
Professional Development	24,600	5,038	19,562	20.5%	24,600	81,420
Community Use of Schools	141,000	69,618	71,382	49.4%	141,000	206,678
Utilities - Hydro	6,450,121	1,172,493	5,277,628	18.2%	6,450,121	4,266,425
Utilities - Natural Gas	943,554	60,768	882,786	6.4%	831,054	568,746
Utilities - Water & Sewer	735,550	116,436	619,114	15.8%	735,550	491,799
Maintenance - Supplies and Materials	834,960	278,622	556,338	33.4%	834,960	1,152,090
Travel and Mileage	102,200	23,044	79,156	22.5%	102,200	88,667
Custodial equipment repairs	94,000	7,301	86,699	7.8%	94,000	49,190
Creative playground equipment	25,900	-	25,900	0.0%	25,900	9,730
Telephone	18,000	2,670	15,330	14.8%	18,000	21,541
Plant Office	15,000	1,772	13,228	11.8%	15,000	96,415
School Maintenance Services	7,770,601	1,640,817	6,129,784	21.1%	7,752,105	7,713,947
Furniture & Equipment	73,300	5,744	67,556	7.8%	73,300	62,889
Professional Fees	448,500	503,541	(55,041)	112.3%	448,500	942,501
Contractual Services - Security, Fire, etc.	4,753,060	545,555	4,207,505	11.5%	4,753,060	4,297,002
Insurance	571,600	(201,820)	773,420	-35.3%	571,600	611,426
Moving expenses	83,200	(11,130)	94,330	-13.4%	83,200	54,079
Continuing Education/ALC operating costs	63,395	8,194	55,201	12.9%	63,395	124,357
Subtotal School Operations	\$ 33,442,941	\$ 6,371,646	\$ 27,071,295	19.1%	\$ 33,057,045	\$ 30,070,327
New Pupil Places						
Portable Leases & Moving expenses	3,700,000	851,930	2,848,070	23.0%	3,700,000	4,548,068
Subtotal New Pupil Places	\$ 3,700,000	\$ 851,930	\$ 2,848,070	23.0%	\$ 3,700,000	\$ 4,548,068
Debt Charges						
Debt Charges-Permanent financing of NPF	47,375	-	47,375	0.0%	47,375	47,375
Subtotal Debt Charges	\$ 47,375	\$ -	\$ 47,375	0.0%	\$ 47,375	\$ 47,375
Other Debenture Payments						
LEIP - Debenture Interest	149,840	-	149,840	0.0%	149,840	171,189
Turf Loan Interest	-	-	-	-	-	-
OSBFC Debenture Interest	3,824,552	1,374,991	2,449,561	36.0%	3,824,552	4,182,502
OFA Debenture Interest	3,891,032	2,051,811	1,839,221	52.7%	3,891,032	4,115,650
Subtotal Other Debenture Payments	\$ 7,865,424	\$ 3,426,802	\$ 4,438,622	43.6%	\$ 7,865,424	\$ 8,469,340
Total Pupil Accommodations	\$ 45,055,740	\$ 10,650,378	\$ 34,405,362	23.6%	\$ 44,669,844	\$ 43,135,109
	45,951,308		EFIS		44,414,753	45,164,518

Halton Catholic District School Board
Continuing Education/Adult Learning Centre Expenses
2019-20 Revised Estimates

Appendix A-7

Continuing Education

	2019-20 Revised Budget Estimates <small>(in PSAB Format)</small>	2019-20 Expenses and Commitments Nov. 30/19 <small>(in PSAB Format)</small>	2019-20 Remaining Balance <small>(in PSAB Format)</small>	Pct Spent	2019-20 Original Budget Estimates <small>(in PSAB Format)</small>	2018-19 Actuals <small>(in PSAB Format)</small>
Salaries & Benefits	6,323,107	1,394,041	4,929,066	22.0%	5,080,227	6,443,695
Supplies and Services	317,369	76,416	240,953	24.1%	301,028	289,587
Furniture & Equipment	16,000	633	15,367	4.0%	16,000	5,994
Fees & Contractual Services	189,682	108,672	81,010	57.3%	189,682	189,350
Renovations	-	-	-		-	(99,262)
ALC Leases/Rentals	1,160,031	311,462	848,569	26.8%	1,157,004	1,189,513
Total Continuing Education	\$ 8,006,189	\$ 1,891,225	\$ 6,114,964	23.6%	\$ 6,743,941	\$ 8,018,877

Halton Catholic District School Board
Transportation Expenses
2019-20 Revised Estimates

Appendix A-8

Transportation - General

	2019-20 Revised Budget Estimates <small>(in PSAB Format)</small>	2019-20 Expenses and Commitments Nov. 30/19 <small>(in PSAB Format)</small>	2019-20 Remaining Balance <small>(in PSAB Format)</small>	Pct Spent	2019-20 Original Budget Estimates <small>(in PSAB Format)</small>	2018-19 Actuals <small>(in PSAB Format)</small>
Salaries & Benefits	568,392	142,098	426,294	25.0%	514,451	477,612
Supplies and Services	48,426	12,107	36,320	25.0%	47,036	36,311
Furniture & Equipment	9,763	2,441	7,322	25.0%	7,258	7,696
Fees & Contractual Services	146,981	36,745	110,236	25.0%	148,615	132,701
Subtotal Transportation - General	773,562	193,391	580,172	25.0%	717,360	654,321

Transportation - Home to School

	8,898,964	2,224,741	6,674,223	25.0%	8,927,404	8,357,710
Total Transportation	\$ 9,672,526	\$ 2,418,132	\$ 7,254,395	25.0%	\$ 9,644,764	\$ 9,012,031

Halton Catholic District School Board
Other Provincial Grants
2019-20 Revised Estimates

Appendix A-9

Grant Description	2019-20 Revised Budget Estimates	2019-20 Receipts As At Nov.30/19	2019-20 Original Budget Estimates
A.Prkacin - EPO			
French As A Second Language	132,985	33,247	-
Indigenous Education	32,800	16,400	-
Health, Physical Education, Careers Curriculum	26,838	13,419	-
Critically Conscious Practical Inquiry	-	(4,620)	-
NTIP Enhanced Teacher Development	-	487	-
Renewed Math Strategy	269,500	67,375	-
	462,123	126,308	-
C. Cipriano - EPO			
Support Transitions for Post Secondary	45,000	22,500	-
Transportation for CYIC	11,000	-	-
Mental Health Workers	360,334	180,167	-
	416,334	202,667	-
C. McGillicuddy - EPO			
Specialist Highskills Major (SHSM) Special Funding	273,211	-	-
Experiential Learning	161,460	80,730	-
	434,671	80,730	-
J. Crowell - EPO			
Parents Reaching Out (PRO)	20,840	14,588	-
Safe, Equitable And Inclusive Schools	42,737	14,958	-
	63,577	29,546	-
L. Naar - EPO			
	-	-	-
S. Balogh - EPO			
Cannabis Legalization	19,624	-	-
	19,624	-	-
T. Pinelli - EPO			
	-	-	-
J. O'Hara - EPO			
	-	-	-
R. Merrick - EPO			
	-	-	-
Sub-total	\$ 1,396,329	\$ 439,251	\$ -
O.Y.A.P GRANT	133,375	80,025	-
Province of Ontario-Citizenship	1,377,500	-	1,273,900
LBS Grants	128,580	57,548	128,580
Province of Ontario-Language Training Program	401,248	113,822	401,248
Human Rights Equity Advisor	98,736	70,380	-
Broadband Modernization Program	851,198	-	-
Audit and Accountability Grant - Facilities	300,000	-	-
Sub-total	\$ 3,290,637	\$ 321,775	\$ 1,803,728
Total Other Provincial Grants per A-1	\$ 4,686,966	\$ 761,026	\$ 1,803,728

Compliance Report

Administration and Governance

Gross Expenses excluding internal audit	11,745,438
Other incomes	2,864,922
Net Expenses excluding internal audit	8,880,516
Funding allocation excluding internal audit	9,976,020
Overspending on Administration and Governance	0
Compliant /Non-compliant	COMPLIANT / CONFORME

Is the board in a Multi-Year recovery Plan?

(If board is in multi-year recovery plan then compliance report below does not apply.)

Balanced Budget Determination

1.1	In-year revenues (Sch 9, line 10.0 - Sch 9, line 4.4)	423,967,933
1.1.1	In Year Revenues for Land (Schedule 5.6, item 1.2 + item 1.3 + item 1.3.1 - item 1.4 - item 1.4.1 + Sch 5.5 Land Projects col. 5.1 + col. 6.1)	7,000,000
1.2	In-year expenses for compliance purposes (From Sch 10ADJ Page 2, line 90, Col 20)	418,969,179
1.3	In-year surplus/(deficit) for compliance purposes	-2,001,246
Item 1.1 - item 1.1.1 - Item 1.2	
		REQUIRES FURTHER COMPLIANCE CALCULATION / REQUIERT DES CALCULS COMPLÉMENTAIRES AUX FINS DE CONFORMITÉ
1.4	If item 1.3 is positive, board is in compliance. Otherwise, see calculation below.	

Compliance Calculation Prior to Ministry Approval Amount (Education Act, 231. (1))

1.5	Operating Allocation to be used in Compliance Calculation (From section 1A, item 1.92)	373,548,235
1.6	1% of item 1.5	3,735,482
1.7	Prior Year Accumulated Surplus Available for Compliance (From schedule 5, item 3, Col 1)	33,845,121
1.8	Lesser of item 1.6 and item 1.7	3,735,482
1.9	If the amount of deficit on at item 1.3 is less than item 1.8, then the board is in compliance. If the board is not in compliance, see the calculation below.	COMPLIANT / CONFROME

Compliance Calculation After Ministry Approval Amount (Education Act, 231. (3))

1.10	Amount of Ministerial approval received allowing in-year deficit to exceed item 1.8	-
1.11	Amount of allowable in-year deficit: Sum of item 1.8 and item 1.10	3,735,482
1.12	If the amount of deficit at item 1.3 is less than item 1.11, then the board is in compliance	COMPLIANT / CONFORME

Compliance Report

Determination of In-Year Deficit Elimination Plan Requirement

2.1	Amortization related to committed capital projects incurred on or before August 31, 2010	-2,363
Schedule 5.5, column 6, Pre-September 1, 2010 projects, 0 if positive	
2.2	Amortization related to committed capital projects incurred on or after September 1, 2010 and approved by the ministry	-204,762
Schedule 5.5, column 6, Ministry approved projects on or after September 1, 2010, 0 if positive	
2.3	Closing accumulated surplus available for compliance	31,843,873
Schedule 5, column 4, item 3, 0 if negative	
2.3.1	Amortization related to committed capital projects incurred on or after September 1, 2010 but before September 1, 2019 and not approved by the ministry	-180,604
If item 2.3 is greater than or equal to item 1.6, then Schedule 5.5, column 6, Non-ministry approved projects between September 1, 2010 and August 31, 2019, 0 if positive, otherwise 0	
2.4	Adjustment for amortization related to specified committed capital projects	-387,729
Item 2.1 + item 2.2 + item 2.3.1	
2.5	Adjustment for committed sinking fund interest	-76,382
Schedule 5, column 3, item 2.8.1, 0 if positive	
2.6	Adjustment for the amortization of employee future benefits liability	0
Greater of Schedule 5, column 3, item 2.1 and negative (4.1 + 4.1.2 + 4.1.3), 0 if positive	
2.7	Adjusted In-Year Surplus/(Deficit)	-1,537,135
Item 1.3 - item 2.4 - item 2.5 - item 2.6	
2.7.1	Is an In-Year Deficit Elimination Plan required? (Note 1)	Yes / Oui

Note 1: An In-Year Deficit Elimination Plan is required if there is an adjusted in-year deficit showing at item 2.7, unless the board received or will receive an in-year deficit approval from the minister that results in compliance at item 1.12

In-Year Deficit Elimination Plan

- 1.0 Is an In-Year Deficit Elimination Plan Required? Yes / Oui
.....Compliance Report, item 2.7.1
- 1.1 Is the Board Submitting a New In-Year Deficit Elimination Plan? (Note 1) Updated Plan/Plan mis à jour
- 1.2 Adjusted In-Year Surplus/(Deficit) (Note 1) -1,537,135
.....Compliance Report, item 2.7

Table A - Changes in 2020-2021	
Col. 1	Col. 2
Revenue Increase/(Decrease) in 2020-21 - Description	Revenue Increase/(Decrease) in 2020-21 - Amount of Change
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
Expense Decrease/(Increase) in 2020-21 - Description	Expense Decrease/(Increase) in 2020-21 - Amount of Change
Carry forward of local priorities projects from 2018-19 to be completed in 2019-20.	241,061
Carry forward of school activity funding from 2018-19 to be spent in 2019-20.	565,935
Carry forward of other one-time projects from 2018-19 to be completed in 2019-20	708,939
Depreciation on committed capital project after September 2019	47,500
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-

- 2.0 Planned In-Year Surplus/(Deficit) in 2020-21 26,300
.....Item 1.2 + (sum of column 2, Table A)

Halton Catholic District School Board
Capital Budget
2019-20 Revised Budget Estimates

Appendix C

Projects	Total Estimated Capital Budget	2019-20 Estimated Expenses	Total Estimated Project Expenses	Funding Sources					
				Total Funding	Capital Priorities	Child Care Capital	Full Day Kindergarten	School Renewal / School Condition Improvement	Other *
St. Mark - Classroom Addition & Child Care	3,702,880	9,746	3,721,123	3,721,123	1,610,867	2,057,013			53,243
St. Scholastica - New School	13,818,474	21,218	14,099,876	14,099,876	12,125,714		1,542,760		431,402
St. Nicholas - School Consolidation	12,524,935	6,125,498	12,262,968	12,262,968	7,885,758				4,377,210
Assumption - Classroom Addition & Renovation	14,000,000	4,881,370	13,521,695	13,521,695					13,521,695
Bishop Reding - Classroom Addition & Child Care	20,310,036	15,578,890	20,671,344	20,671,344	18,073,020	2,057,016			541,308
St. Peter - Child Care	2,606,210	91,944	238,198	238,198		238,198			
St. Michael - Classroom Addition & Child Care	2,990,000	113,247	346,003	346,003	167,659	178,344			
Alternative Learning Centre - Oakville	3,800,000	3,800,000	3,800,000	3,800,000					3,800,000
FDK Playground Equipment	150,000	150,000	150,000	150,000				150,000	
School Improvement Projects	9,425,000	9,425,000	9,425,000	9,425,000				3,925,000	5,500,000
				-					
				-					
TOTAL	83,327,535	40,196,913	78,236,207	78,236,207	39,863,018	4,530,571	1,542,760	4,075,000	28,224,858

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

Halton Catholic District School Board
GSN Calculations
2019-20 Revised Budget Estimates

Appendix D

	2019-20 Revised Budget	% Change from 2019-20 Original Budget	% Change from 2018-19 Actuals	2019-20 Original Budget	2018-19 Actuals
Enrolment Forecast - JK/SK	4,285.50	-2.24%	-0.53%	4,383.50	4,308.25
- 1 to 3	7,077.00	0.35%	0.30%	7,052.00	7,055.50
- 4 to 8	12,257.00	-0.08%	3.12%	12,266.50	11,886.00
Enrolment Forecast - Elementary	23,619.50	-0.35%	1.59%	23,702.00	23,249.75
- Secondary	12,827.19	0.15%	3.74%	12,808.10	12,364.47
	36,446.69	-0.17%	2.34%	36,510.10	35,614.22
Pupil Foundation Grant - JK/SK	26,890,485	-2.24%	-1.76%	27,505,409	27,371,949
Pupil Foundation Grant - 1 to 3	40,804,850	0.35%	1.12%	40,660,704	40,351,110
Pupil Foundation Grant - 4 to 8	58,812,028	-0.08%	1.57%	58,857,611	57,903,243
Pupil Foundation Grant - 7 to 8	1,053,857	0.02%		1,053,637	1,002,241
Pupil Foundation Grant - Secondary	62,620,674	0.15%	-14.95%	62,527,479	73,624,731
Supply Teacher Adjustment for Elementary					
Supply Teacher Adjustment for Secondary					
Total Pupil Foundation Allocation	190,181,894	-0.22%	-5.03%	190,604,841	200,253,274
School Foundation Grant - Elementary	15,609,344	-0.28%	2.48%	15,652,539	15,232,124
School Foundation Grant - Secondary	8,374,420	0.28%	4.14%	8,351,143	8,041,749
Additional Compensation for Principals & Vice Principals	260,771	0.00%	34.83%	260,771	193,401
Total School Foundation Allocation	24,244,535	-0.08%	3.31%	24,264,453	23,467,274
SEPPA - JK to Grade 3	11,539,755	-0.64%	0.83%	11,613,894	11,444,205
SEPPA - Grade 4 to 8	9,561,931	-0.08%	3.99%	9,569,342	9,194,653
SEPPA - Secondary	6,606,516	0.15%	4.62%	6,596,684	6,314,906
Special Education Equipment Amount	1,725,762	-0.13%	-12.44%	1,728,051	1,970,916
Special Incidence Portion	1,300,000	0.00%	-15.62%	1,300,000	1,540,590
Differentiated Special Education Needs Amount	17,328,597	0.00%	3.73%	17,328,597	16,705,330
Behavioural Expertise	498,144	-0.11%	102.42%	498,701	246,091
Total Special Education Allocation	48,560,705	-0.15%	2.41%	48,635,269	47,416,691
Total Language Allocation	9,280,439	1.28%	3.95%	9,163,294	8,927,843
Total Learning Opportunities Allocation	2,623,770	1.66%	-56.54%	2,580,925	6,037,130
Total Continuing Education and Other Programs Allocation	2,362,534	5.93%	-2.17%	2,230,194	2,415,061
Total Teacher Qualification and Experience Allocation	36,868,434	0.77%	41.55%	36,586,970	26,047,052
ECE Q&E Allocation	2,095,611	-7.66%	-11.82%	2,269,342	2,376,561
New Teacher Induction Program (NTIP)	281,199	-0.35%	-1.99%	282,197	286,922
Restraint Savings	(140,878)	0.00%	0.00%	(140,878)	(140,878)
Total Transportation Allocation	9,313,531	-2.04%	12.27%	9,507,908	8,295,496
Total Administration and Governance Allocation	10,796,187	-0.18%	0.72%	10,815,898	10,718,555
Total School Operations Allocation	35,589,591	-0.08%	3.28%	35,617,982	34,458,877
Community Use of Schools Allocation	477,234	0.00%	3.67%	477,234	460,344
Indigenous Education Allocation	295,114	0.00%	32.94%	295,114	221,989
Safe Schools	626,563	-0.13%	3.38%	627,401	606,078
Rural and Northern Education Allocation	44,398	0.00%	-17.92%	44,398	54,093
Permanent Financing of NPF	47,375	0.00%	0.00%	47,375	47,375
TOTAL: OPERATING (Note 2)	373,548,236	-0.10%	0.43%	373,909,917	371,949,737
Deduct:					
Minor TCA	(9,338,706)	-0.10%	0.43%	(9,347,748)	(9,298,743)
Add:					
Temporary Accommodations - Portable Leasing					
Trustees' Association Fee	43,017	0%	0%	43,017	43,017
TOTAL OPERATING ALLOCATION	364,252,547	-0.10%	0.43%	364,605,186	362,694,011
Capital Grants	24,355,314	35.14%	49.92%	18,021,742	16,246,044
Minor TCA	9,338,706	-0.10%	0.43%	9,347,748	9,298,743
School Renewal Allocation (Note 2)	4,743,718	-0.08%	2.36%	4,747,490	4,634,215
School Condition Improvement		0.00%			
Temporary Accommodations - Capital	3,668,724	0.00%	9.25%	3,668,724	3,358,000
Retrofitting School Space for Child Care		0.00%			-
Short Term Interest on Capital	211,072	0.00%	0.00%	-	211,072
Capital Debt Support - Interest Portion (Note 2)	7,476,079	0.00%	-6.85%	7,476,079	8,025,635
TOTAL CAPITAL ALLOCATION	49,793,613	15.10%	19.20%	43,261,783	41,773,709
TOTAL FUNDING ALLOCATION	\$ 414,046,160	1.52%	2.37%	\$ 407,866,969	\$ 404,467,720