



2020-21 Budget Estimates - Final	Item 8.2
July 29, 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 a final draft of the 2020-21 Budget Estimates for approval.

Background Information

- 1) Information Report 9.1, “2020-21 Budget Estimates (Draft)” from the July 22, 2020, Special Meeting of the Board.
- 2) Information Report 5.1, “Release of the 2020-21 Grants for Student Needs (GSN) and Revenue Update from the July 8, 2020, Special Meeting of the Board.
- 3) Information Report 10.7, “2020-21 Budget Survey Results” from the March 31, 2020, Regular Meeting of the Board.
- 4) Information Report 10.3, “2020-2021 Budget Estimates - Schedule and Consultation” from the February 4, 2020, Regular Meeting of the Board.

Comments

The Ministry released the online Education Finance Information System (EFIS) forms, 2020-21 Priorities and Partnerships Fund (PPF) funding allocations and the 2020-21 Technical Paper on Friday, June 19, 2020, from which Staff developed a draft of the budget for the upcoming school year.

Additional publications and reporting instruments expected but not released at this time include Grants for Student Needs – Legislative Grants for the 2020–2021 School Board Fiscal Year regulation.

At the July 22, 2020 Special Board Meeting, the Board’s draft financial position was an Operating Surplus of \$20,000, with an in-year Total Accumulated Deficit Available for Compliance of \$590,000. After further examination of estimated revenues and expense, HCDSB is forecasting a 2020-21 Operating Surplus of \$469,000 with an in-year Total Accumulated Deficit Available for Compliance of \$142,000 due to past capital projects. Table 1 summarizes the Board’s draft financial position, listing the opening and closing balances in the surplus accounts available to the Board. The draft financial



position includes additional staff resulting from the recent collective agreement settlements and the Ministry's investment in system priorities. It also contains staff required to operate a growing board.

TABLE 1: 2020-21 FINANCIAL POSITION AS OF JULY 22ND, 2020 (DRAFT)	OPENING BALANCE	IN-YEAR CHANGE	CLOSING BALANCE
Operating Surplus	\$1,123,000	\$469,000	\$1,592,000
Internally Restricted Reserves			
Operating Reserve (Working Funds Reserve)	\$8,000,000		\$8,000,000
Capital Capacity Planning Reserve	\$71,000		\$71,000
Capital Reserve	\$8,334,000	(\$750,000)	\$7,584,000
Sinking Fund Interest Earned	\$1,291,000	(\$76,000)	\$1,215,000
Committed Capital Projects	\$13,293,000	\$215,000	\$13,508,000
TOTAL Internally Restricted Reserves	\$30,989,000	(\$611,000)	\$30,378,000
TOTAL ACCUMULATED SURPLUS (DEFICIT) AVAILABLE FOR COMPLIANCE	\$32,112,000	(\$142,000)	\$31,970,000

Through negotiations with various employee groups, the Ministry has invested in system priorities to support additional staff to support students. Table 2 summarizes the Ministry's investment in system priorities for 2020-21, resulting in an approximate \$3.5 million for additional staffing across all groups:

TABLE 2: MINISTRY INVESTMENT IN SYSTEM PRIORITIES FOR 2020-21			
EMPLOYEE GROUP	POSITIONS	REASON	FTE
Elementary Teachers (OECTA Elementary)	Elementary Teachers	Support for Students	11.1
TOTAL ELEMENTARY TEACHERS			11.1
Secondary Teachers (OECTA Secondary)	Secondary Teachers	Support for Students	6.6
TOTAL SECONDARY TEACHERS			6.6
School Support Staff (CUPE)	Educational Assistants	Investments in System Priorities	13.5
	Library Technician	Investments in System Priorities	1.0
	School Administration Staff	Investments in System Priorities	7.0



TABLE 2: MINISTRY INVESTMENT IN SYSTEM PRIORITIES FOR 2020-21			
EMPLOYEE GROUP	POSITIONS	REASON	FTE
	Skilled Traded and Custodial Staff	Investments in System Priorities	5.0
TOTAL SCHOOL SUPPORT STAFF			26.5
Professional and ParaPro (APSSP)	Speech-Language Pathologists	Investments in System Priorities	0.5
	Psychology staff	Investments in System Priorities	0.5
TOTAL PROFESSIONAL AND PARA-PRO			1.0
Non-Union	Purchasing Officer	Investments in System Priorities	1.0
	Researcher	Investments in System Priorities	0.2
	Jr. Communications Officer	Investments in System Priorities	0.2
TOTAL NON-UNION			1.4
TOTAL MINISTRY INVESTMENT IN SYSTEM PRIORITIES			46.6

The salary budget was developed based on the confirmed staffing complement as of March 31, 2020, adding new positions to reflect enrolment growth, and replace expected retirements and resignations. Table 3 summarizes these positions required for 2020-21:

TABLE 3: HALTON CATHOLIC STAFFING NEEDS FOR 2020-21			
EMPLOYEE GROUP	POSITIONS	REASON	FTE
Elementary Teachers (OECTA Elementary)	Elementary Teachers	Growth	22.0
TOTAL ELEMENTARY TEACHERS			22.0
Secondary Teachers (OECTA Secondary)	Secondary Teachers	Growth	21.5
TOTAL SECONDARY TEACHERS			21.5



TABLE 3: HALTON CATHOLIC STAFFING NEEDS FOR 2020-21			
EMPLOYEE GROUP	POSITIONS	REASON	FTE
School Support Staff (CUPE)	Early Childhood Educators	Based on current enrolment levels	(2.0)
	Library Technician	Growth	1.0
TOTAL SCHOOL SUPPORT STAFF			(1.0)
Non-Union	Financial Analyst	Growth	1.0
	Planning Officer	Growth	1.0
	IT Reporting Analyst	Growth	1.0
TOTAL NON-UNION			3.0
TOTAL STAFFING DUE TO GROWTH			45.5

Throughout the year, the Board of Trustees has made decisions to enhance programs across the Halton Catholic District School Board (HCDSB). Table 4 outlines these changes that will be implemented in 2020-21:

TABLE 4: BOARD-APPROVED PROGRAM ENHANCEMENT FOR 2020-21		
DESCRIPTION	DEPARTMENT	\$
Feminine Hygiene Dispensers in Female Washrooms	Facility Management Services	\$111,000
Optional French Programming Expansion: Resources	Curriculum Services	\$60,000
Optional French Programming Expansion: FSL Itinerant	Curriculum Services	\$60,000
Optional French Programming Expansion: Recruitment	Curriculum Services	\$10,000
Advanced Placement at Christ the King CSS	Curriculum Services	\$35,000
TOTAL		\$276,000

As HCDSB grows, enhancements to existing programs are required to ensure staff is equipped to exceed the expectations of our students, community members and staff. Table 5 summarizes these changes for 2020-21:



TABLE 5: PROGRAM ENHANCEMENT FOR 2020-21			
DESCRIPTION	DEPARTMENT	FTE	\$
Electronic filing project expansion	All		\$24,000
Indigenous Education Certification Course for Teachers	Curriculum		\$33,000
Indigenous Integrated Arts & Religion Training	Curriculum		\$33,500
Full-Day Kindergarten equipment replenishment	Elementary		\$77,000
Reporting Analyst required due to expanded internal and external reporting across the system	IT	1	\$90,000
Financial Analyst reporting to Manager, Budget and Capital	Finance	1	\$100,000
Planning Officer to assist with enrolment and planning requirements	Planning	1	\$100,000
Library Technician to assist with inventory of IT equipment	IT	1	\$44,000
Consultant for Multiculturalism and Newcomers (change in funding)	Curriculum	1	\$120,000
	TOTAL	5	\$621,500

REVENUE PROJECTIONS (APPENDICES A-1 & E)

Revenue has been estimated at \$452.5 million - \$405.9 million in grant revenue, \$1.8 million in other provincial grants, \$3.0 million in federal grants, \$14.0 million in other revenue including interest, recoverable salary, facility rental income, tuition fees and Education Development Charges. An additional \$10.0 million has been estimated for school generated funds and \$17.8 million in amortization of deferred capital contributions (DCC).

Appendix E outlines the Board's provincial allocation, including the capital allocation, as compared to the 2019-20 Revised Estimates, 2019-20 Original Estimates. The operating allocation calculated through the EFIS forms is 5.49% higher than the 2019-20 Revised Estimates, primarily due to increases in enrolment, increases to allocation benchmarks, and the establishment of the Support for Students Fund and Mental Health and Well-being grant.

The capital allocation is lower than the 2019-20 Revised Estimates. The capital grants are based on the Board's estimated capital expenses for the year, which include: the Bishop Reding Catholic Secondary School (CSS) addition and St. Michael Catholic Elementary School (CES) addition and child care. Temporary Accommodation funding increased by \$520,000 and reflects the realized 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 2019 and incorporated into the projections released by the Ministry in June 2020.

Enrolment projections have been updated as of July 2020, and compared to the 2019-20 Revised Estimates forecast, projections have increased by 284.00 ADE for elementary enrolment and 422.38 ADE for secondary enrolment, resulting in a net increase of 706.38 ADE or 1.9%. Staff will conduct one additional review of the enrolment projections against actual registrations, and any required adjustments will be reflected in the Final Budget Estimates report.

EXPENSE PROJECTIONS (APPENDICES A-2 TO A-8 & B)

Total expenses have been estimated at \$445.0 million (including compliance adjustments), with operating expenses of \$409.2 million. These expenses include the staffing and program enhancements identified in above Tables 1 through 5.

The salary and benefits budget has been estimated at \$353.9 million, which represents 86.5% of total operating expenses, and is \$17.0 million higher than the 2019-20 Revised Estimates. This is mainly due to the staffing enhancements to address system investment in priorities, enrolment growth, grid movements, and compensation increases negotiated in labour agreements.

The other operating expenses have been estimated at \$55.3 million or 13.5% of the total operating budget. The capital expenses are estimated at \$7.3 million; school generated funds expenses amount to \$10.0 million; amortization of capital assets is estimated at \$19.2 million, and future employee benefits and accrued interest adjustments amount to (\$655,000).

School budgets of \$3.9 million have been included in the operating expenses, with \$2.0 million for elementary, \$1.9 million for secondary schools.

Transportation costs are estimated at \$9.6 million and include \$101,500 for provincial schools. This is a decrease of \$118,000 over the 2019-20 Revised Estimates, due to reduced fuel escalator costs. The transportation expenses are projected to exceed the Transportation Allocation by \$65,000.

The Special Education expenses amount to \$57.6 million, of which \$55.3 million is for salary and benefits and \$2.3 million for equipment and other expenses (as listed in Appendix A-4). This represents an increase of \$2.4 million over the \$55.2 million presented in the 2019-20 Revised Estimates. The increase in expenses is mainly due to staffing additions to address growth and utilize the Ministry investment in system priorities. The Special Education Allocation is \$50.3 million, plus \$1.9 million in funding for self-contained classes, \$0.3 million from deferred revenue for Special Equipment Amount (SEA), and \$0.3 million for EAs from the pupil foundation grant for total Special Education revenues of \$52.8 million for enveloping purposes. As a result, the projected Special Education shortfall for the 2020-21 Budget Estimates is \$4.8 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 Teacher



Qualification and Experience Allocation, but they are not clearly tracked through the Ministry reporting forms.

The Board Administration and Governance expenses, including salary and benefits and other operating expenses, amount to \$11.8 million (as listed in Appendix A-5), as compared to \$12.1 million at 2019-20 Revised Estimates. The decrease primarily relates to a reduction in system conversion costs for the Financial Information System and the Student Information System. Once all relevant funding sources are considered, it is expected that the Board will be in compliance with the enveloping provision for this grant.

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 2020-21 fiscal year, including funding sources for each project.

Construction of capital assets are 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 \$17.8 million for 2020-21, as outlined in Appendix A-1. However, as mentioned under the Expense Projections section above and in Appendix A-2, amortization expense is estimated at \$19.2 million. The difference of \$1.4 million is funded through other areas of the budget.

UPDATED 2020-21 BUDGET SCHEDULE (APPENDIX F)

As the budget schedule indicates, staff intends to file the Final Budget Estimates with the Ministry by the August 19, 2020 deadline.

Conclusion

This final draft of the 2020-21 Budget Estimates reflects 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 become available, budget revisions will be required, and Senior Staff will review any necessary budget adjustments. The Ministry will require the submission of Revised Estimates in December 2020, 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.



Recommendation

The following recommendations are presented for the consideration of the Board:

Resolution#:	<i>Moved by:</i>
	<i>Seconded by:</i>
RESOLVED , that the Halton Catholic District School Board approve the 2020-21 salary and benefits Budget Estimates in the amount of \$353,884,299.	

Resolution#:	<i>Moved by:</i>
	<i>Seconded by:</i>
RESOLVED , that the Halton Catholic District School Board approve the 2020-21 Budget Estimates (excluding salary and benefits) in the amount of \$91,088,665.	

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
2020/2021 Proposed Budget Summary**

Proposed 2020-21 Budget Compared to 2019-20 Approved Budget

Budget Summary	2019-20 Budget Estimates	2020-2021 Proposed Budget	Year over Year Change	
			\$	%
Revenue				
Grants for student needs	\$ 385,459,210	\$ 405,928,032	\$ 20,468,822	5%
Provincial grants - other	1,803,728	1,808,729	\$ 5,001	0%
Federal grants and fees	2,592,740	3,008,562	\$ 415,822	16%
Other fees and revenues	14,188,500	13,329,800	\$ (858,700)	-6%
Investment income	100,000	650,000	\$ 550,000	550%
School Generated funds	13,000,000	10,000,000	\$ (3,000,000)	-23%
Amortization of deferred capital contributions	18,446,547	17,760,260	\$ (686,287)	-4%
Total Revenue	\$ 435,590,725	\$ 452,485,383	\$ 16,894,658	4%
Expenses				
Instruction	330,670,998	348,473,579	\$ 17,802,581	5%
Administration	11,261,141	11,780,029	\$ 518,888	5%
Transportation	9,644,764	9,554,860	\$ (89,904)	-1%
Pupil accommodation	63,147,804	64,236,561	\$ 1,088,757	2%
Other	1,678,200	1,582,800	\$ (95,400)	-6%
School funded activities	13,000,000	10,000,000	\$ (3,000,000)	-23%
Total Expenses	\$ 429,402,907	\$ 445,627,827	\$ 16,224,920	4%
Projected Surplus (Deficit)	\$ 6,187,818	\$ 6,857,556	\$ 669,738	11%

Proposed 2020-21 Budget Compared to 2019-20 Revised Estimates

Budget Summary	2019-20 Revised Budget	2020-2021 Proposed Budget	Year over Year Change	
			\$	%
Revenue				
Grants for student needs	\$ 385,086,714	\$ 405,928,032	\$ 20,841,318	5%
Provincial grants - other	4,686,966	1,808,729	\$ (2,878,237)	-61%
Federal grants and fees	2,594,740	3,008,562	\$ 413,822	16%
Other fees and revenues	14,151,955	13,329,800	\$ (822,155)	-6%
Investment income	600,000	650,000	\$ 50,000	8%
School Generated funds	13,000,000	10,000,000	\$ (3,000,000)	-23%
Amortization of deferred capital contributions	16,847,558	17,760,260	\$ 912,702	5%
Total Revenue	\$ 436,967,933	\$ 452,485,383	\$ 15,517,450	4%
Expenses				
Instruction	333,745,064	348,473,579	\$ 14,728,515	4%
Administration	12,113,719	11,780,029	\$ (333,690)	-3%
Transportation	9,708,737	9,554,860	\$ (153,877)	-2%
Pupil accommodation	61,928,426	64,236,561	\$ 2,308,135	4%
Other	1,473,235	1,582,800	\$ 109,565	7%
School funded activities	13,000,000	10,000,000	\$ (3,000,000)	-23%
Total Expenses	\$ 431,969,181	\$ 445,627,827	\$ 13,658,646	3%
Projected Surplus (Deficit)	\$ 4,998,752	\$ 6,857,556	\$ 1,858,804	37%

Halton Catholic District School Board
Revenue
2020/2021 Proposed Budget

Appendix A-1

	2019/2020	2019/2020	May 30, 2020	2020/2021	Year over Year Change		Year over Year Change	
	Budget	Revised	Actuals	Proposed	vs. 2019-20 Revised Estimates		vs. 2019-20 Budget Estimates	
	Estimates	Estimates	w Commitments	Budget	\$	%	\$	%
	(in PSAB Format)	(in PSAB Format)	(in PSAB Format)	(in PSAB Format)				
OPERATING REVENUE								
Province of Ontario								
Legislative Grants	294,231,068	290,758,473	236,020,748	311,993,212	21,234,739	7.30%	17,762,144	6.04%
Municipal Taxes	91,228,142	94,328,241	58,100,838	93,934,820	(393,421)	-0.42%	2,706,678	2.97%
	<u>385,459,210</u>	<u>385,086,714</u>	<u>294,121,587</u>	<u>405,928,032</u>	<u>20,841,318</u>	<u>5.41%</u>	<u>20,468,822</u>	<u>5.31%</u>
Other Provincial Grants								
Prior Year Grant Adjustment - Operating	-	-	27,960	-	-		-	
Other Provincial Grants	1,803,728	4,686,966	3,202,447	1,808,729	(2,878,237)	-61.41%	5,001	0.28%
	<u>1,803,728</u>	<u>4,686,966</u>	<u>3,230,407</u>	<u>1,808,729</u>	<u>(2,878,237)</u>	<u>-61.41%</u>	<u>5,001</u>	<u>0.28%</u>
Other Revenue								
Government of Canada	2,592,740	2,594,740	1,169,034	3,008,562	413,822	15.95%	415,822	16.04%
Tuition Fees	2,539,300	2,539,300	2,820,089	2,040,000	(499,300)	-19.66%	(499,300)	-19.66%
Use of Schools/Rentals	1,475,000	1,475,000	1,047,636	1,475,000	-	0.00%	-	0.00%
Cafeteria/Vending Funds/Uniform Commissions	-	50,000	13,814	30,000	(20,000)	-40.00%	30,000	100.00%
Interest Revenue	100,000	600,000	665,186	650,000	50,000	8.33%	550,000	550.00%
Donations	-	-	37,071	-	-		-	
Miscellaneous Recoveries	-	-	151,144	-	-		-	
Recoveries - Secondments	1,678,200	1,473,235	449,461	1,582,800	109,565	7.44%	(95,400)	-5.68%
Miscellaneous Revenue	1,496,000	1,614,420	1,006,062	1,202,000	(412,420)	-25.55%	(294,000)	-19.65%
EDC Revenue	7,000,000	7,000,000	5,616,868	7,000,000	-	0.00%	-	0.00%
	<u>16,881,240</u>	<u>17,346,695</u>	<u>12,976,367</u>	<u>16,988,362</u>	<u>(358,333)</u>	<u>-2.07%</u>	<u>107,122</u>	<u>0.63%</u>
School Generated Funds Revenue	<u>13,000,000</u>	<u>13,000,000</u>	<u>7,727,918</u>	<u>10,000,000</u>	<u>(3,000,000)</u>	<u>-23.08%</u>	<u>(3,000,000)</u>	<u>-23.08%</u>
Amortization of Deferred Capital Contribution	<u>18,446,547</u>	<u>16,847,558</u>	<u>12,635,669</u>	<u>17,760,260</u>	<u>912,702</u>	<u>5.42%</u>	<u>(686,287)</u>	<u>-3.72%</u>
Total Operating Revenue	435,590,725	436,967,933	330,691,947	452,485,383	15,517,450	3.55%	16,894,658	3.88%
Available for Compliance								
(Surplus) Deficit - Operating	278,474	1,489,637	-	(468,857)	(1,958,494)	-131.47%	(747,331)	-268.37%
Available for Compliance - Transfer from (to) Internally Reserve (Note #1)	533,708	511,611	-	611,301	99,690	19.49%	77,593	14.54%
Total (Surplus) Deficit Available for Compliance	812,182	2,001,248	-	142,444	(1,858,804)	-92.88%	(669,738)	-82.46%
Unavailable for Compliance								
Unavailable for Compliance (PSAB Adjustment)	(186,386)	(186,386)	-	(196,914)	(10,528)	5.65%	(10,528)	5.65%
Amortization of EFB - Retirement/Health/Dental/Life Insurance	(458,218)	(458,218)	-	(458,219)	(1)	0.00%	(1)	0.00%
Unavailable for Compliance (Increase) Decrease in School Generated Funds	-	-	(889,980)	-	-		-	
Revenues Recognized for Land	(7,000,000)	(7,000,000)	(5,616,868)	(7,000,000)	-	0.00%	-	0.00%
Total Unavailable for Compliance (Surplus)	(7,644,604)	(7,644,604)	(6,506,848)	(7,655,133)	(10,529)	0.16%	(10,529)	0.14%
Total Annual (Surplus) Deficit	(6,832,422)	(5,643,356)	(6,506,848)	(7,512,689)	(1,869,333)	28.73%	(680,267)	9.96%
Total Revenue After PSAB Adjustment	\$ 428,758,303	\$ 431,324,577	\$ 324,185,099	\$ 444,972,694	\$ 13,648,117	4.21%	\$ 16,214,391	3.78%

Note #1				
Net Transfer (to) from Committed Capital Projects	457,326	435,229		534,919
Net Transfer (to) from Committed Sinking Fund	76,382	76,382		76,382
	<u>\$ 533,708</u>	<u>\$ 511,611</u>		<u>\$ 611,301</u>

**Halton Catholic District School Board
Expense Summary
2020/2021 Proposed Budget**

Appendix A-2

	2019/2020	2019/2020	May 30, 2020	2020/2021	Year over Year Change		Year over Year Change	
	Budget	Revised	Actuals	Proposed Budget	vs. 2019-20 Revised Estimates		vs. 2019-20 Budget Estimates	
	Estimates	Estimates	w Commitments	Estimates	\$	%	\$	%
	(in PSAB Format)	(in PSAB Format)	(in PSAB Format)	(in PSAB Format)				
Classroom Instruction								
Classroom Teachers	226,204,700	224,236,800	163,541,176	238,223,354	13,986,554	6.24%	12,018,654	5.31%
Occasional Teachers	4,477,000	4,912,000	3,439,269	5,086,900	174,900	3.56%	609,900	13.62%
Early Childhood Educators (E.C.E) and Supply	9,404,600	8,988,000	7,829,737	9,188,700	200,700	2.23%	(215,900)	-2.30%
Teacher Assistants	25,047,400	25,295,000	21,585,620	26,184,500	889,500	3.52%	1,137,100	4.54%
Textbooks & Classroom Supplies	6,735,334	7,556,069	4,724,583	6,422,147	(1,133,922)	-15.01%	(313,187)	-4.65%
Computers	2,441,300	3,316,498	2,316,393	2,723,837	(592,661)	-17.87%	282,537	11.57%
Professionals, Paraprofessionals & Technical	13,636,900	14,286,134	10,386,779	14,386,257	100,123	0.70%	749,357	5.50%
Library and Guidance	6,002,220	6,090,593	4,684,313	6,622,670	532,077	8.74%	620,450	10.34%
Staff Development	1,592,431	2,525,801	998,601	2,835,943	310,142	12.28%	1,243,512	78.09%
Subtotal Classroom Instruction (Appendices A-3 & A-4)	295,541,885	297,206,895	219,506,472	311,674,308	14,467,413	4.87%	16,132,423	5.46%
Non Classroom - School Support Services								
School Administration (Appendix A-3)	22,074,072	22,370,861	17,659,799	22,881,670	510,809	2.28%	807,598	3.66%
Teacher Consultants (Appendices A-3 & A-4)	5,022,941	4,919,432	3,382,339	5,316,952	397,520	8.08%	294,011	5.85%
Continuing Education (Appendix A-7)	6,743,941	8,006,189	5,557,921	7,301,886	(704,303)	-8.80%	557,945	8.27%
Subtotal School Support Services	33,840,954	35,296,482	26,600,058	35,500,508	204,026	0.58%	1,659,554	4.90%
Recoverable Expenses	1,678,200	1,473,235	1,061,176	1,582,800	109,565	7.44%	(95,400)	-5.68%
Other Non Classroom								
Board Administration (Appendix A-5)	11,241,588	12,065,438	8,171,079	11,760,476	(304,962)	-2.53%	518,888	4.62%
Transportation (Appendix A-8)	9,644,764	9,672,526	8,277,649	9,554,860	(117,666)	-1.22%	(89,904)	-0.93%
Subtotal Other Non Classroom	20,886,352	21,737,964	16,448,728	21,315,335	(422,629)	-1.94%	428,983	2.05%
Pupil Accommodation								
School Operations and Maintenance	33,057,045	33,442,941	26,189,932	34,984,643	1,541,702	4.61%	1,927,598	5.83%
Temporary Accommodations	3,700,000	3,700,000	2,346,864	4,140,000	440,000	11.89%	440,000	11.89%
Debt Charges	47,375	47,375	-	47,375	-	0.00%	-	0.00%
Debenture Payments	7,865,424	7,865,424	7,297,751	7,227,697	(637,727)	-8.11%	(637,727)	-8.11%
Subtotal Pupil Accommodations (Appendix A-6)	44,669,844	45,055,740	35,834,547	46,399,715	1,343,975	2.98%	1,729,871	3.87%
School Generated Funds expenses	13,000,000	13,000,000	6,837,938	10,000,000	(3,000,000)	-23.08%	(3,000,000)	-23.08%
Amortization expense	19,785,672	18,198,865	13,649,149	19,155,162	956,297	5.25%	(630,510)	-3.19%
Total Expenses Before PSAB Adjustments	\$ 429,402,907	\$ 431,969,181	\$ 319,938,067	\$ 445,627,827	\$ 13,658,646	3.16%	\$ 16,224,920	3.78%
PSAB Adjustments								
Increase in Employee Future Benefits	(458,218)	(458,218)	-	(458,219)	(1)	0.00%	(1)	0.00%
(Decrease) in Accrued Interest on Debentures	(186,386)	(186,386)	-	(196,914)	(10,528)	5.65%	(10,528)	5.65%
<i>(Decrease) in Vacation Accrual</i>	-	-	-	-				
Total PSAB Adjustment	\$ (644,604)	\$ (644,604)	\$ -	\$ (655,133)	\$ (10,529)	1.63%	\$ (10,529)	1.63%
Total Expenses After PSAB Adjustments	\$ 428,758,303	\$ 431,324,577	\$ 319,938,067	\$ 444,972,694	\$ 13,648,117	3.16%	\$ 16,214,391	3.78%

Halton Catholic District School Board
Instruction Expenses
2020/2021 Proposed Budget

Appendix A-3

CLASSROOM

Regular Day School

	2019/2020 Budget Estimates (in PSAB Format)	2019/2020 Revised Estimates (in PSAB Format)	May 30, 2020 Actuals w Commitments (in PSAB Format)	2020/2021 Proposed Budget (in PSAB Format)	Year over Year Change vs. 2019-20 Revised Estimates		Year over Year Change vs. 2019-20 Budget Estimates	
					\$	%	\$	%
Classroom Teachers - Salaries & Benefits	205,165,300	203,297,000	148,062,283	215,000,054	11,703,054	5.76%	9,834,754	4.79%
Classroom Teachers - ESL - Salaries & Benefits	2,952,200	3,165,000	2,390,886	3,876,900	711,900	22.49%	924,700	31.32%
Classroom Teachers - Travel	9,300	9,300	5,626	9,400	100	1.08%	100	1.08%
Occasional Teachers - Salaries & Benefits	4,345,000	4,780,000	3,439,269	4,950,000	170,000	3.56%	605,000	13.92%
Early Childhood Educators (E.C.E) - Salaries and Benefits	9,019,600	8,661,000	7,597,484	8,858,700	197,700	2.28%	(160,900)	-1.78%
Supply E.C.E - Salaries and Benefits	385,000	327,000	232,253	330,000	3,000	0.92%	(55,000)	-14.29%
Textbooks and Classroom Material	5,077,684	5,601,842	3,484,415	5,187,317	(414,525)	-7.40%	109,633	2.16%
Furniture and Equipment	337,530	475,110	247,398	389,370	(85,740)	-18.05%	51,840	15.36%
Computer - Furniture & Equipment	417,800	432,800	528,359	380,300	(52,500)	-12.13%	(37,500)	-8.98%
Computer - Supplies & Services	1,637,200	2,497,398	1,549,310	1,710,237	(787,161)	-31.52%	73,037	4.46%
Prof. & Paraprofessionals - Computer - Salaries & Benefits	1,906,600	2,000,500	1,622,634	2,197,297	196,797	9.84%	290,697	15.25%
Prof. & Paraprofessionals - Salaries & Benefits	2,680,600	2,602,200	1,933,972	2,489,300	(112,900)	-4.34%	(191,300)	-7.14%
Prof. & Paraprofessionals - Supplies & Equipment	865,100	1,090,100	805,702	1,076,760	(13,340)	-1.22%	211,660	24.47%
Library and Guidance - Salaries & Benefits	5,614,000	5,693,000	4,466,632	6,230,700	537,700	9.44%	616,700	10.99%
Library and Guidance - Books & Supplies	388,220	397,593	217,681	391,970	(5,623)	-1.41%	3,750	0.97%
Staff Development	1,460,231	2,388,601	967,775	2,378,544	(10,057)	-0.42%	918,313	62.89%
Subtotal Classroom	\$ 242,261,365	\$ 243,418,444	\$ 177,551,679	\$ 255,456,849	\$ 12,038,405	4.95%	\$ 13,195,484	5.45%

NON-CLASSROOM

Regular Day School

Teacher Consultants - Salaries & Benefits	2,108,600	1,958,681	1,370,515	2,263,453	304,772	15.56%	154,853	7.34%
Teacher Consultants - Supplies & Services	477,841	481,051	225,776	443,053	(37,998)	-7.90%	(34,788)	-7.28%
Program Leadership Leads - Salaries & Benefits	1,085,700	1,081,000	805,681	1,161,266	80,266	7.43%	75,566	6.96%
Program Leadership Leads - Supplies & Services	33,900	33,900	18,139	32,400	(1,500)	-4.42%	(1,500)	-4.42%
Subtotal Consultants	\$ 3,706,041	\$ 3,554,632	\$ 2,420,111	\$ 3,900,172	\$ 345,540	9.72%	\$ 194,131	5.24%

School Administration

School Administration - Salaries & Benefits	20,792,300	20,950,719	16,778,558	21,631,500	680,781	3.25%	839,200	4.04%
School Administration - Supplies & Services	1,281,772	1,420,142	881,241	1,250,170	(169,972)	-11.97%	(31,602)	-2.47%
Subtotal School Administration	\$ 22,074,072	\$ 22,370,861	\$ 17,659,799	\$ 22,881,670	\$ 510,809	2.28%	\$ 807,598	3.66%

Subtotal Non-Classroom

Subtotal Non-Classroom	\$ 25,780,113	\$ 25,925,493	\$ 20,079,910	\$ 26,781,842	\$ 856,349	3.30%	\$ 1,001,729	3.89%
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Recoverable Salaries & Benefits

Recoverable Salaries & Benefits	\$ 1,678,200	\$ 1,473,235	\$ 1,061,176	\$ 1,582,800	109,565	7.44%	(95,400)	-5.68%
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Total Instruction

Total Instruction	\$ 269,719,678	\$ 270,817,172	\$ 198,692,765	\$ 283,821,491	\$ 13,004,319	4.80%	\$ 14,101,813	5.23%
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**Halton Catholic District School Board
Special Education Expenses
2020/2021 Proposed Budget**

Appendix A-4

	2019/2020 Budget Estimates (in PSAB Format)	2019/2020 Revised Estimates (in PSAB Format)	May 30, 2020 Actuals w Commitments (in PSAB Format)	2020/2021 Proposed Budget (in PSAB Format)	Year over Year Change vs. 2019-20 Revised Estimates		Year over Year Change vs. 2019-20 Budget Estimates	
					\$	%	\$	%
CLASSROOM								
Classroom Teachers - Salaries & Benefits	18,027,400	17,715,000	13,048,471	19,286,500	1,571,500	8.87%	1,259,100	6.98%
Classroom Teachers - Travel	50,500	50,500	33,910	50,500	-	0.00%	-	0.00%
Teacher Assistants - Salaries & Benefits	25,047,400	25,295,000	21,550,419	26,184,500	889,500	3.52%	1,137,100	4.54%
Supply Teacher Assistants - Salaries & Benefits	132,000	132,000	35,201	136,900	4,900	3.71%	4,900	3.71%
Textbooks and Classroom Material	801,220	960,217	503,294	326,560	(633,657)	-65.99%	(474,660)	-59.24%
Furniture & Equipment	518,900	518,900	489,475	518,900	-	0.00%	-	0.00%
Computer Equipment	386,300	386,300	238,724	633,300	247,000	63.94%	247,000	63.94%
Prof. & Paraprofessionals - Salaries & Benefits	8,045,000	8,453,734	5,946,551	8,438,700	(15,034)	-0.18%	393,700	4.89%
Prof. & Paraprofessionals - Supplies & Equipment	139,600	139,600	77,921	184,200	44,600	31.95%	44,600	31.95%
Workshops	132,200	137,200	30,826	457,399	320,199	233.38%	325,199	245.99%
Subtotal Classroom	\$ 53,280,520	\$ 53,788,451	\$ 41,954,792	\$ 56,217,459	\$ 2,429,008	4.52%	\$ 2,936,939	5.51%
NON-CLASSROOM								
Consultants - Salaries & Benefits	1,259,100	1,307,000	927,217	1,272,600	(34,400)	-2.63%	13,500	1.07%
Consultants - Supplies & Services	57,800	57,800	35,010	144,180	86,380	149.45%	86,380	149.45%
Subtotal Non-Classroom	\$ 1,316,900	\$ 1,364,800	\$ 962,228	\$ 1,416,780	\$ 51,980	3.81%	\$ 99,880	7.58%
Total Special Education Expenses	\$ 54,597,420	\$ 55,153,251	\$ 42,917,020	\$ 57,634,239	\$ 2,480,988	4.50%	\$ 3,036,819	5.56%

**Halton Catholic District School Board
Board Administration and Governance Expenses
2020/2021 Proposed Budget**

	2019/2020	2019/2020	May 30, 2020	2020/2021	Year over Year Change		Year over Year Change	
	Budget	Revised	Actuals	Proposed	vs. 2019-20 Revised Estimates		vs. 2019-20 Budget Estimates	
	Estimates	Estimates	w Commitments	Budget	\$	%	\$	%
	(in PSAB Format)	(in PSAB Format)	(in PSAB Format)	(in PSAB Format)				
Subtotal Governance / Trustees								
Honorarium & Benefits	162,500	133,000	97,858	137,500	4,500	3.38%	(25,000)	-15.38%
Professional Development	49,000	49,000	21,314	49,000	-	0.00%	-	0.00%
Supplies & Services	1,400	1,400	4,006	1,400	-	0.00%	-	0.00%
Other Expenditures	14,100	14,100	12,969	14,100	-	0.00%	-	0.00%
Governance / Trustees	\$ 227,000	\$ 197,500	\$ 136,147	\$ 202,000	\$ 4,500	2.28%	\$ (25,000)	-11.01%
Director and Supervisory Officers								
Salaries & Benefits	1,737,400	1,678,000	1,187,737	1,475,406	(202,594)	-12.07%	(261,994)	-15.08%
Supplies & Services	113,350	144,250	61,484	110,730	(33,520)	-23.24%	(2,620)	-2.31%
Furniture & Equipment	6,100	5,200	166	4,250	(950)	-18.27%	(1,850)	-30.33%
Other Expenditures	54,950	82,950	6,225	72,640	(10,310)	-12.43%	17,690	32.19%
Subtotal Director and Supervisory Officers	\$ 1,911,800	\$ 1,910,400	\$ 1,255,613	\$ 1,663,026	\$ (247,374)	-12.95%	\$ (248,774)	-13.01%
Business and General Administration								
Salaries & Benefits	4,392,136	4,489,236	3,162,320	4,922,238	433,002	9.65%	530,102	12.07%
Supplies & Services	268,500	268,500	188,084	231,410	(37,090)	-13.81%	(37,090)	-13.81%
Furniture & Equipment	25,300	25,300	2,827	20,300	(5,000)	-19.76%	(5,000)	-19.76%
Fees & Contractual Services	545,550	645,287	381,907	581,750	(63,537)	-9.85%	36,200	6.64%
Other Expenditures	169,550	518,067	185,541	175,950	(342,117)	-66.04%	6,400	3.77%
Parent Engagement Expenses	27,000	38,696	4,748	27,000	(11,696)	-30.23%	-	0.00%
Subtotal Business and General Administration	\$ 5,428,036	\$ 5,985,086	\$ 3,925,427	\$ 5,958,648	\$ (26,438)	-0.44%	\$ 530,612	9.78%
Human Resources								
Salaries & Benefits	2,005,300	2,092,000	1,455,874	2,005,700	(86,300)	-4.13%	400	0.02%
Supplies & Services	100,709	100,709	68,657	107,009	6,300	6.26%	6,300	6.26%
Furniture & Equipment	9,500	9,500	1,009	9,500	-	0.00%	-	0.00%
Fees & Contractual Services	367,279	567,279	476,131	570,160	2,881	0.51%	202,881	55.24%
Other Expenditures	12,600	12,600	34,184	12,800	200	1.59%	200	1.59%
Subtotal Human Resources	\$ 2,495,388	\$ 2,782,088	\$ 2,035,856	\$ 2,705,169	\$ (76,919)	-2.76%	\$ 209,781	8.41%
Information Technology								
Salaries & Benefits	740,000	748,500	351,568	772,504	24,004	3.21%	32,504	4.39%
Supplies & Services	18,800	18,800	31,780	18,400	(400)	-2.13%	(400)	-2.13%
Furniture & Equipment	10,300	10,300	-	10,300	-	0.00%	-	0.00%
Other Expenditures	9,400	9,400	8,964	9,400	-	0.00%	-	0.00%
Subtotal Information Technology	\$ 778,500	\$ 787,000	\$ 392,312	\$ 810,604	\$ 23,604	3.00%	\$ 32,104	4.12%
Bank Financing Charges								
Operating Interest and Bank Charges	27,000	27,000	216,171	32,000	5,000	18.52%	5,000	18.52%
Subtotal Bank Financing Charges	\$ 27,000	\$ 27,000	\$ 216,171	\$ 32,000	\$ 5,000	18.52%	\$ 5,000	18.52%
Operations & Maintenance								
Utilities	176,775	179,275	124,839	189,541	10,266	5.73%	12,766	7.22%
Building Repairs and Maintenance	100,144	100,144	39,760	102,109	1,965	1.96%	1,965	1.96%
Landscape and Snow Removal	31,000	31,000	32,946	31,282	282	0.91%	282	0.91%
Fire/Security/Monitoring	2,800	2,800	-	2,800	-	0.00%	-	0.00%
Waste Disposal	3,045	3,045	-	3,197	152	4.99%	152	4.99%
Contractual Services	60,100	60,100	12,008	60,100	-	0.00%	-	0.00%
Subtotal Operations & Maintenance	\$ 373,864	\$ 376,364	\$ 209,553	\$ 389,029	\$ 12,665	3.37%	\$ 15,165	4.06%
Total Board Administration & Governance	\$ 11,241,588	\$ 12,065,438	\$ 8,171,079	\$ 11,760,476	\$ (304,962)	-2.53%	518,888	4.62%

**Halton Catholic District School Board
Pupil Accommodation Expenses
2020/2021 Proposed Budget**

Appendix A-6

	2019/2020	2019/2020	May 30, 2020	2020/2021	Year over Year Change		Year over Year Change	
	Budget	Revised	Actuals	Proposed	vs. 2019-20 Revised Estimates		vs. 2019-20 Budget Estimates	
	Estimates	Estimates	w Commitments	Budget	\$	%	\$	%
	(in PSAB Format)	(in PSAB Format)	(in PSAB Format)	(in PSAB Format)				
School Operations								
Salaries & Benefits	10,039,500	10,294,400	6,480,404	10,609,300	314,900	3.06%	569,800	5.68%
Professional Development	24,600	24,600	13,598	24,600	-	0.00%	-	0.00%
Community Use of Schools	141,000	141,000	471,359	245,500	104,500	74.11%	104,500	74.11%
Utilities - Hydro	6,450,121	6,450,121	3,408,358	6,834,536	384,415	5.96%	384,415	5.96%
Utilities - Natural Gas	831,054	943,554	627,619	1,009,603	66,049	7.00%	178,549	21.48%
Utilities - Water & Sewer	735,550	735,550	346,069	772,328	36,778	5.00%	36,778	5.00%
Maintenance - Supplies and Materials	834,960	834,960	949,540	904,699	69,739	8.35%	69,739	8.35%
Travel & Mileage	102,200	102,200	65,351	114,200	12,000	11.74%	12,000	11.74%
Custodial Equipment Repairs	94,000	94,000	21,880	95,880	1,880	2.00%	1,880	2.00%
Creative Playground Equipment	25,900	25,900	543	25,900	-	0.00%	-	0.00%
Telephone	18,000	18,000	7,899	20,568	2,568	14.27%	2,568	14.27%
Plant Office	15,000	15,000	7,772	15,000	-	0.00%	-	0.00%
School Maintenance Services	7,752,105	7,770,601	6,831,534	7,904,528	133,927	1.72%	152,423	1.97%
Furniture & Equipment	73,300	73,300	41,899	73,752	452	0.62%	452	0.62%
Professional Fees	448,500	448,500	660,641	448,500	-	0.00%	-	0.00%
Contractual Services - Security, Fire, etc.	4,753,060	4,753,060	4,883,491	4,965,898	212,838	4.48%	212,838	4.48%
Insurance	571,600	571,600	673,471	750,810	179,210	31.35%	179,210	31.35%
Portables Set-ups/Moving Expenses	83,200	83,200	55,618	-	(83,200)	-100.00%	(83,200)	-100.00%
Continuing Education/ALC Operating Costs	63,395	63,395	642,887	169,041	105,646	166.65%	105,646	166.65%
Subtotal School Operations	\$ 33,057,045	\$ 33,442,941	\$ 26,189,932	\$ 34,984,643	\$ 1,541,702	4.61%	\$ 1,927,598	5.83%
Temporary Accommodations								
Portable Leases & Moving expenses	3,700,000	3,700,000	2,346,864	4,140,000	440,000	11.89%	440,000	11.89%
Subtotal New Pupil Places	\$ 3,700,000	\$ 3,700,000	\$ 2,346,864	\$ 4,140,000	\$ 440,000	11.89%	\$ 440,000	11.89%
Debt Charges								
Debt Charges-Permanent Financing of NPF	47,375	47,375	-	47,375	-	0.00%	-	0.00%
Subtotal Debt Charges	\$ 47,375	\$ 47,375	\$ -	\$ 47,375	\$ -	0.00%	\$ -	0.00%
Other Debenture Payments								
LEIP Debenture Interest	149,840	149,840	-	127,641	(22,199)	-14.82%	(22,199)	-14.82%
OSBFC Debenture Interest	3,824,552	3,824,552	3,256,879	3,443,026	(381,526)	-9.98%	(381,526)	-9.98%
OFA Debenture Interest	3,891,032	3,891,032	4,040,872	3,657,029	(234,003)	-6.01%	(234,003)	-6.01%
Subtotal Other Debenture Payments	\$ 7,865,424	\$ 7,865,424	\$ 7,297,751	\$ 7,227,697	\$ (637,727)	-8.11%	\$ (637,727)	-8.11%
Total Pupil Accommodation	\$ 44,669,844	\$ 45,055,740	\$ 35,834,547	\$ 46,399,715	\$ 1,343,975	2.98%	\$ 1,729,871	3.87%

**Halton Catholic District School Board
Continuing Education Expenses
2020/2021 Proposed Budget**

	2019/2020	2019/2020	May 30, 2020	2020/2021	Year over Year Change		Year over Year Change	
	Budget	Revised	Actuals	Proposed	vs. 2019-20 Revised Estimates		vs. 2019-20 Budget Estimates	
	Estimates	Estimates	w Commitments	Budget	\$	%	\$	%
	(in PSAB Format)	(in PSAB Format)	(in PSAB Format)	(in PSAB Format)				
Continuing Education								
Salaries & Benefits	5,080,227	6,323,107	4,221,641	5,493,906	(829,201)	-13.11%	413,679	8.14%
Supplies and Services	301,028	317,369	164,433	267,049	(50,320)	-15.86%	(33,979)	-11.29%
Furniture & Equipment	16,000	16,000	3,049	75,854	59,854	374.09%	59,854	374.09%
Fees & Contractual Services	189,682	189,682	222,105	305,600	115,918	61.11%	115,918	61.11%
Renovations	-	-	-	-	-	0.00%	-	0.00%
Leases/Rentals	1,157,004	1,160,031	946,693	1,159,477	(554)	-0.05%	2,473	0.21%
Total Continuing Education	\$ 6,743,941	\$ 8,006,189	\$ 5,557,921	\$ 7,301,886	\$ (704,303)	-8.80%	\$ 557,945	8.27%

**Halton Catholic District School Board
Transportation Expenses
2020/2021 Proposed Budget**

Appendix A-8

	2019/2020 Budget Estimates (in PSAB Format)	2019/2020 Revised Estimates (in PSAB Format)	May 30, 2020 Actuals w Commitments (in PSAB Format)	2020/2021 Proposed Budget (in PSAB Format)	Year over Year Change vs. 2019-20 Revised Estimates		Year over Year Change vs. 2019-20 Budget Estimates	
					\$	%	\$	%
Transportation - General								
Salaries & Benefits	514,451	568,392	16,104	548,926	(19,466)	-3.42%	34,475	6.70%
Supplies and Services	47,036	48,426	(0)	48,033	(393)	-0.81%	997	2.12%
Furniture & Equipment	7,258	9,763	-	11,715	1,952	19.99%	4,457	61.41%
Fees & Contractual Services	148,615	146,981	-	141,185	(5,796)	-3.94%	(7,430)	-5.00%
Subtotal Transportation - General	717,360	773,562	16,104	749,860	(23,702)	-3.06%	32,500	4.53%
Transportation - Home to School	8,927,404	8,898,964	8,261,545	8,805,000	(93,964)	-1.06%	(122,404)	-1.37%
Total Transportation	\$ 9,644,764	\$ 9,672,526	\$ 8,277,649	\$ 9,554,860	\$ (117,666)	-1.22%	\$ (89,904)	-0.93%

**Halton Catholic District School Board
Summary of Expenses by Expense Type
2020/2021 Budget Estimates**

Appendix B

	2019/2020 Budget Estimates	% of total budget	2019/2020 Revised Estimates	% of total budget	2020/2021 Proposed Budget	% of total budget	Year over Year Change vs. 2019-20 Revised Estimates		Year over Year Change vs. 2019-20 Budget Estimates	
							\$	%	\$	%
Operating										
Salary & Wages	287,863,797	74.1%	288,686,416	73.5%	302,418,814	73.9%	13,732,398	4.8%	14,555,017	5.1%
Employee Benefits	47,939,915	12.3%	48,194,045	12.3%	51,465,486	12.6%	3,271,441	6.8%	3,525,571	7.4%
Total Salaries and Benefits	335,803,712	86.4%	336,880,461	85.8%	353,884,299	86.5%	17,003,838	5.1%	18,080,587	5.4%
Professional Development	911,374	0.2%	1,053,644	0.3%	1,281,364	0.3%	227,720	21.6%	369,990	40.6%
Supplies & Services	27,179,399	7.0%	28,683,799	7.3%	27,178,141	6.6%	(1,505,658)	-5.3%	(1,258)	0.0%
Operating Interest	27,000	0.0%	27,000	0.0%	32,000	0.0%	5,000	18.5%	5,000	18.5%
Rentals & Leases	4,432,578	1.1%	4,433,156	1.1%	3,335,904	0.8%	(1,097,252)	-24.8%	(1,096,674)	-24.7%
Fees & Contract Services	18,442,114	4.7%	18,794,030	4.8%	21,333,010	5.2%	2,538,980	13.5%	2,890,896	15.7%
Other	751,255	0.2%	1,825,396	0.5%	993,398	0.2%	(831,998)	-45.6%	242,143	32.2%
ALC Lease/Rentals	1,157,004	0.3%	1,160,031	0.3%	1,159,477	0.3%	(554)	-0.1%	2,473	0.2%
Total Other Operating	52,900,724	13.6%	55,977,056	14.2%	55,313,294	13.5%	(663,762)	-1.2%	2,412,570	4.6%
Total Operating	388,704,436	100.0%	392,857,517	100.0%	409,197,594	100.0%	16,340,077	4.2%	20,493,158	5.3%
Capital										
Debt Charges & Interest	-	0.0%	47,375	0.6%	47,375	0.7%	-	-	47,375	
OSBFC Debenture Interest Payments	3,824,552	48.3%	3,824,552	48.3%	3,443,026	47.3%	(381,526)	-10.0%	(381,526)	-10.0%
OFA Debenture Interest Payments	4,040,872	51.1%	4,040,872	51.1%	3,784,671	52.0%	(256,201)	-6.3%	(256,201)	-6.3%
Total Capital	7,912,799	100.0%	7,912,799	100.0%	7,275,072	100.0%	(637,727)	-8.1%	(637,727)	-8.1%
PSAB Adjustments										
School Generated Funds	13,000,000	40.4%	13,000,000	42.5%	10,000,000	35.1%	(3,000,000)	-23.1%	(3,000,000)	-23.1%
Amortization expenses	19,785,672	61.6%	18,198,865	59.6%	19,155,162	67.2%	956,297	5.3%	(630,510)	-3.2%
Increase in Employee Future Benefits	(458,218)	-1.4%	(458,218)	-1.5%	(458,219)	-1.6%	(1)	-	(1)	0.0%
(Decrease) in Accrued Interest on Debenture	(186,386)	-0.6%	(186,386)	-0.6%	(196,914)	-0.7%	(10,528)	5.7%	(10,528)	5.6%
	(644,604)	-2.0%	(644,604)	-2.1%	(655,133)	-2.3%	(10,529)	1.6%	(10,529)	1.6%
Total PSAB Adjustments	32,141,068	8.3%	30,554,261	100.0%	28,500,029	100.0%	(2,054,232)	-6.7%	(3,641,039)	-11.3%
Total Expenses	\$ 428,758,303	100.0%	\$ 431,324,577	100.0%	\$ 444,972,694	100.0%	13,648,117	3.2%	16,214,391	3.8%

**Halton Catholic District School Board
Average Daily Enrolment (ADE)
2020/2021 Proposed Budget**

Appendix C

	2020/2021 Proposed Budget				2019/2020 REVISED ESTIMATES				2019/2020 ORIGINAL ESTIMATES				2018/2019 Actual ADE
	Projected FTE Oct 31/20	Projected FTE Mar 31/21	Projected ADE	% Change	Actual FTE Oct 31/19	Projected FTE Mar 31/20	Revised ADE	% Change	Projected FTE Oct 31/19	Projected FTE Mar 31/20	Original ADE	% Change	
	JK	2,034.00	2,057.00	2,045.50	-0.2%	2,041.00	2,059.00	2,050.00	-4.6%	2,136.00	2,160.00	2,148.00	
SK	2,130.00	2,151.00	2,140.50	-4.2%	2,226.00	2,245.00	2,235.50	0.0%	2,222.00	2,249.00	2,235.50	1.8%	2,195.50
Gr. 1 to 3	7,090.00	7,146.00	7,118.00	0.6%	7,055.00	7,099.00	7,077.00	0.4%	7,039.00	7,065.00	7,052.00	0.0%	7,055.50
Gr. 4 to Gr. 6	7,536.00	7,573.00	7,554.50	1.0%	7,462.00	7,501.00	7,481.50	-0.1%	7,488.00	7,496.00	7,492.00	2.5%	7,306.00
Gr. 7 to Gr. 8	5,033.00	5,057.00	5,045.00	5.6%	4,764.00	4,787.00	4,775.50	0.0%	4,767.00	4,782.00	4,774.50	4.2%	4,580.00
Gr. 4 to Gr. 8	12,569.00	12,630.00	12,599.50	2.8%	12,226.00	12,288.00	12,257.00	-0.1%	12,255.00	12,278.00	12,266.50	3.2%	11,886.00
Elementary Day School Enrolment	23,823.00	23,984.00	23,903.50	1.2%	23,548.00	23,691.00	23,619.50	-0.3%	23,652.00	23,752.00	23,702.00	1.9%	23,249.75
Secondary Day School Enrolment	13,403.59	13,095.54	13,249.57	3.3%	12,950.92	12,703.46	12,827.19	0.1%	12,947.64	12,668.55	12,808.10	3.6%	12,364.47
Total Day School ADE	37,226.59	37,079.54	37,153.07	1.9%	36,498.92	36,394.46	36,446.69	-0.2%	36,599.64	36,420.55	36,510.10	2.5%	35,614.22

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
2020/2021 Proposed Budget

Projects	Total Estimated Project Budget	Total 2020/2021 Expenses	Funding Sources					Total Funding
			Capital Priorities	Child Care Capital	School Condition Improvement	School Renewal	Other*	
Bishop Reding CSS Addition	23,754,036	5,379,159	3,322,143	2,057,016				5,379,159
St. Michael CES Addition & Childcare	3,122,284	1,122,284	579,522	542,762				1,122,284
School Improvement Projects	5,370,000	5,370,000			3,320,000	800,000	1,250,000	5,370,000
TOTAL	32,246,320	11,871,443	3,901,665	2,599,778	3,320,000	800,000	1,250,000	11,871,443

* Includes Proceeds of Disposition and Capital Reserve

**Halton Catholic District School Board
GSN Calculations
2020/2021 Proposed Budget**

Appendix E

	2019/2020 Original Budget	2019/2020 Revised Budget	2020/2021 Proposed Budget	Year over Year Change vs. 2019-20 Revised Estimates		Year over Year Change vs. 2019-20 Budget Estimates	
				\$	%	\$	%
Enrolment Forecast - JK/SK	4,383.50	4,285.50	4,186.00	(99.50)	-2.32%	(197.50)	-4.51%
- 1 to 3	7,052.00	7,077.00	7,118.00	41.00	0.58%	66.00	0.94%
- 4 to 8	12,266.50	12,257.00	12,599.50	342.50	2.79%	333.00	2.71%
Enrolment Forecast - Elementary	23,702.00	23,619.50	23,903.50	284.00	1.20%	201.50	0.85%
- Secondary	12,808.10	12,827.19	13,249.57	422.38	3.29%	441.47	3.45%
	36,510.10	36,446.69	37,153.07	706.38	1.94%	642.97	1.76%
Pupil Foundation Grant - JK/SK	27,505,409	26,890,485	26,805,218	(85,267)	-0.32%	(700,191)	-2.55%
Pupil Foundation Grant - 1 to 3	40,660,704	40,804,850	41,888,362	1,083,512	2.66%	1,227,658	3.02%
Pupil Foundation Grant - 4 to 8	58,857,611	58,812,028	61,729,108	2,917,080	4.96%	2,871,497	4.88%
Pupil Foundation Grant - 7 to 8: Preparing for Success in High School	1,053,637	1,053,857	1,133,965	80,108	7.60%	80,328	7.62%
Pupil Foundation Grant - Secondary	62,527,479	62,620,674	77,081,096	14,460,422	23.09%	14,553,617	23.28%
Total Pupil Foundation Allocation	190,604,841	190,181,894	208,637,749	18,455,855	9.70%	18,032,909	9.46%
School Foundation Grant - Elementary	15,652,539	15,609,344	16,054,044	444,700	2.85%	401,505	2.57%
School Foundation Grant - Secondary	8,351,143	8,374,420	8,728,847	354,427	4.23%	377,704	4.52%
Additional Compensation for Principals & Vice Principals	260,771	260,771	-	(260,771)	-100.00%	(260,771)	-100.00%
Library Staff Amount	-	-	132,116	132,116		132,116	
Total School Foundation Allocation	24,264,453	24,244,535	24,915,007	670,472	2.77%	650,554	2.68%
SEPPA - JK to Grade 3	11,613,894	11,539,755	11,703,936	164,181	1.42%	90,042	0.78%
SEPPA - Grade 4 to 8	9,569,342	9,561,931	10,020,508	458,577	4.80%	451,166	4.71%
SEPPA - Secondary	6,596,684	6,606,516	6,955,362	348,846	5.28%	358,678	5.44%
Special Education Equipment Amount	1,728,051	1,725,762	1,751,263	25,501	1.48%	23,212	1.34%
Special Incidence Portion	1,300,000	1,300,000	1,300,000	-	0.00%	-	0.00%
Differentiated Special Education Needs Amount (DSENA)	17,328,597	17,328,597	18,062,137	733,540	4.23%	733,540	4.23%
Behavioural Expertise	498,701	498,144	511,359	13,215	2.65%	12,658	2.54%
Total Special Education Allocation	48,635,269	48,560,705	50,304,565	1,743,860	3.59%	1,669,296	3.43%
Total Language Allocation	9,163,294	9,280,439	9,790,482	510,043	5.50%	627,188	6.84%
Total Learning Opportunities Allocation	2,580,925	2,623,770	2,729,255	105,485	4.02%	148,330	5.75%
Total Continuing Education and Other Programs Allocation	2,230,194	2,362,534	2,529,507	166,973	7.07%	299,313	13.42%
Teacher Qualification and Experience Allocation	36,586,970	36,868,434	30,426,887	(6,441,547)	-17.47%	(6,160,083)	-16.84%
ECE Q&E Allocation	2,269,342	2,095,611	2,199,031	103,420	4.94%	(70,311)	-3.10%
New Teacher Induction Program (NTIP)	282,197	281,199	259,315	(21,884)	-7.78%	(22,882)	-8.11%
Restraint Savings	(140,878)	(140,878)	(140,878)	-	0.00%	-	0.00%
Total Transportation Allocation	9,507,908	9,313,531	9,489,455	175,924	1.89%	(18,453)	-0.19%
Total Administration and Governance Allocation	10,815,898	10,796,187	10,201,114	(595,073)	-5.51%	(614,784)	-5.68%
Total School Operations Allocations	35,617,982	35,589,591	36,786,867	1,197,276	3.36%	1,168,885	3.28%
Community Use of Schools	477,234	477,234	488,822	11,588	2.43%	11,588	2.43%
Indigenous Education Allocation	295,114	295,114	269,683	(25,431)	-8.62%	(25,431)	-8.62%
Mental Health and Well-Being Grant (formerly Safe Schools)	627,401	626,563	1,009,550	382,987	61.13%	382,149	60.91%
Support for Students Fund	-	-	3,161,196	3,161,196		3,161,196	
Program Leadership Grant (moved from Admin and Governance Grant)	-	-	905,864	905,864		905,864	
Remote and Rural Allocation	-	-	11,795	11,795		11,795	
Rural and Northern Education Allocation	44,398	44,398	45,429	1,031	2.32%	1,031	2.32%
Permanent Financing of NPF	47,375	47,375	47,375	-	0.00%	-	0.00%
TOTAL: OPERATING	373,909,917	373,548,236	394,068,070	20,519,834	5.49%	20,158,154	5.39%
Deduct:							
Minor TCA	(9,347,748)	(9,338,706)	(9,851,700)	(512,994)	5.49%	(503,952)	5.39%
Add:							
Trustees' Association Fee	43,017	43,017	43,017	0	0.00%	0	0.00%
TOTAL OPERATING ALLOCATION	364,605,186	364,252,547	384,259,387	20,006,840	5.49%	19,654,202	5.39%
Capital Grants	18,021,742	24,355,314	9,821,443	(14,533,871)	-59.67%	(8,200,299)	-45.50%
Minor TCA	9,347,748	9,338,706	9,851,700	512,994	5.49%	503,952	5.39%
School Renewal Allocation	4,747,490	4,743,718	4,976,370	232,652	4.90%	228,880	4.82%
Temporary Accommodations - Capital	3,668,724	3,668,724	4,189,396	520,672	14.19%	520,672	14.19%
Short Term Interest on Capital	-	211,072	153,366	-57,706	-27.34%	153,366	
Capital Debt Support - Interest Portion	7,476,079	7,476,079	6,895,674	(580,405)	-7.76%	(580,405)	-7.76%
TOTAL CAPITAL ALLOCATION	43,261,783	49,793,613	35,887,949	(13,905,664)	-27.93%	(7,373,834)	-17.04%
TOTAL FUNDING ALLOCATION	\$ 407,866,969	\$ 414,046,160	\$ 420,147,336	\$ 6,101,176	1.47%	\$ 12,280,368	3.01%

Halton Catholic District School Board
2020-21 Budget Estimates Schedule

Date	Completed	Item	Description of Activity
October 8th	✓	Ministry Memorandum 2019:SB19	District School Board Enrolment Projections for 2020-21 to 2023-24 memorandum issued
November 22nd	✓	Ministry Memorandum 2019:SB19	District School Board Enrolment Projections for 2020-21 to 2023-24 submitted to the Ministry
January 13th	✓	Ministry Memorandum 2020:B01	Ministry invitation for 2020-21 Education Funding Feedback
January 27th	✓	Ministry Memorandum 2020:B02	Ministry Student Transportation Review Scope released
January 27th	✓	Budget Estimates Schedule & Objectives	Discuss 2020-21 Budget Estimates Schedule & Objectives at Administrative Council
February 3rd	✓	Budget Process Memorandum	Distribute the 2020-21 Budget Process Memorandum to Superintendents, Senior Managers, Managers
February 5th	✓	Budget Estimates Schedule & Objectives	Present 2020-21 Budget Estimates Schedule and Provincial Consultation to the Board
February 6th	✓	Departmental Budget Reviews	Distribute Budget Input Package to Departments
February 14th	✓	Departmental Budget Reviews	Receive Budget Submissions from Departments (by this date)
February 19th	✓	Public Consultation (Online Survey-Open Feb 19 to Mar 4)	Open online survey on 2020-21 Budget Estimates Process
March 2nd	✓	Budget Update	Budget Estimates Update (Administrative Council) / Discussion and Approval of Departmental Submissions
March 2nd	✓	Departmental Budget Reviews	Complete Budget Review Meetings with Departments (by this date)
March 4th	✓	Public Consultation (Online Survey)	Close online survey on 2020-21 Budget Estimates Process
March 11th	✓	Budget Survey	Review and collate results of online budget survey
March 16th	✓	School Budgets	Development of School Budgets Based on Forecasted Enrolment
March 31st	✓	Budget Update	Present the Board of Trustees the results of the Online Survey
March 31st	✓	Salary and Benefits Budget	Salary and FTE staffing "snapshot" from HR/Payroll System (base for 2020-21 Budget)
April 10th	✓	Salary and Benefits Budget	Send FTE staffing reports to Superintendents for review and confirmation
April 14th	✓	Budget Update	Budget Estimates Update (Administrative Council)
April 16th	✓	Salary and Benefits Budget	Complete Review of Benefits Budget (Financial Services and Human Resources)
April 22nd	✓	Salary and Benefits Budget	Receive FTE staffing confirmations (by this date)
April 27th	✓	Salary and Benefits Budget	Discuss Salary and Benefits Budget at Administrative Council
April 28th	✓	Trustee Budget Working Session #2	2020-21 Budget Estimates: Trustee/Senior Staff Budget Consultation Session
April 30th	✓	Salary and Benefits Budget	Complete Salary and Benefits Budget
May 4th	✓	Budget Update	Budget Estimates Update (Administrative Council)
May 11th	✓	Budget Update	Budget Estimates Update (Administrative Council)
June 15th	✓	SEAC Budget Presentation	Present Special Education Funding / Budget Challenges and Priorities - SEAC
June 19th	✓	Budget Estimates Report (Final)	Post Final Budget Report on Public Website
June 19th	✓	Ministry Memorandum 2020:B08	Release of Grants for Student Needs (GSN)
June 19th	✓	Ministry Memorandum 2020:B10	Board Report - Release of the Grants for Student Needs (GSN) and Priorities and Partnerships Fund
June 19th	✓	Release of EFIS Forms	Release of EFIS Forms and Instructions
July 8th	✓	Budget Update	Present the Board of Trustees the GSN report for 2020-21 and GSN revenue estimates
July 20th	✓	Budget Estimates Report (Draft)	Budget Estimates Draft Report (Administrative Council)
July 22nd	✓	Budget Estimates Report (Draft)	Present Budget Estimates Draft Report to the Board
July 27nd		Budget Estimates Report (Final)	Budget Estimates Draft Report (Administrative Council)
July 29th		Budget Estimates Report (Final)	Final Budget Estimates Report to the Board for Approval
Aug 19h		Ministry Memorandum 2020:SB08	Submission of Budget Estimates to the Ministry (EFIS)
Aug 19th		Budget Estimates Report (Final)	Submission of Budget Estimates to OCSTA (EFIS)