



2020-2021 Revised Budget Estimates	Item 8.3
December 17, 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 2020-2021 Revised Budget Estimates for approval.

Background Information

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

1. Action Report 8.2 “2020-21 Budget Estimates (Final)” from the July 29, 2020, Special Meeting of the Board.
2. Information Report 9.1, “2020-2021 Budget Estimates (Draft)” from the July 22, 2020, Special Meeting of the Board.
3. 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.
4. Information Report 10.7, “2020-2021 Budget Consultation Survey Results” from the March 31, 2020, Regular Meeting of the Board.
5. Information Report 10.3, “2020-2021 Budget Estimates - Schedule and Consultation” from the February 4, 2020, Regular Meeting of the Board.

Comments

1. General

At the July 29th, 2020, Special Meeting of the Board, the Board approved the 2020-2021 salary and benefits budget of \$353,884,299 and \$91,088,665 for items excluding salary and benefits, for a total 2020-2021 budget of \$444,972,964.



The Revised Budget Estimates are expected to be forwarded through the Education Finance Information System (EFIS) to the Ministry on December 15, 2020, following Board approval.

Balanced Budget for the Ministry of Education Compliance

As a result of the global pandemic, COVID-19, the Compliance Report has been updated to reflect amendments to Regulation 280/19 (Calculation of Maximum In-Year Deficit). The Ministry has summarized the changes as follows:

- I) The in-year deficit, excluding board-funded COVID-19 expenses, should be less than or equal to the lesser of:
 - i. 1% of the Board's operation allocation or
 - ii. the Board's accumulated surplus from the previous year.
- II) The total in-year deficit is less than or equal to the lesser of:
 - i. 2% of the Board's operating allocation or
 - ii. The Board's accumulated surplus from the previous year.
- III) The requirement for an In-Year Deficit Elimination Plan has been removed for the 2020-21 school year.

Halton Catholic District School Board (HCDSB) will be submitting a compliant budget under the amended regulation for the 2020-2021 Revised Budget Estimates (Appendix E)

2. Operating Revenue Projections

Like other boards in HCDSB's area, enrolment numbers are lower than anticipated due to the global pandemic. The Ministry has recognized this reality and introduced the 2020-21 Grants for Student Needs Funding Stabilization, which funds HCDSB based on the projected enrolment numbers used from the July 29th, Board-approved budget. This adjustment results in an additional \$9.3 million in operating revenue and is reflected as part of Other Provincial Grants. Please refer to Appendix D for further details on GSN revenues.

Other Provincial Grants (also referred to as Priorities and Partnerships Fund (PPF) grants) have increased by \$17.4 million due to funding announcements made after the original Budget was approved. \$8.1 million is directly related to COVID-19 and 9.3 million relates to the Grants for Student Needs Funding Stabilization.

COVID-19 has also negatively impacted other revenues, including the following changes since the July 2020 Budget was passed:

- (\$3.00) million in estimated School Generated Funds;
- (\$0.45) million in estimated Interest Revenue;
- (\$0.50) million in estimated International Students;
- (\$0.30) million in school facility rental.



3. Operating Expense Projections

The operating expense projections have increased by approximately \$13.1 million from the 2020-2021 Original Budget Estimates. This amount is primarily the result of a:

- \$5.00 million increase in contingency for COVID-19 costs
- \$1.60 million increase in Pupil Accommodation costs
 - o \$1.30 million increase in supplies and services due to enhanced cleaning and safety protocols for COVID-19;
 - o \$0.50 million increased salaries and benefits;
 - o \$0.20 million decrease in fees and contract services.
- \$0.60 million increase in administration cost
 - o \$0.35 million relating to year two costs of the broadband modernization program;
 - o \$0.25 million relating to legal fees and job evaluation carry forward from 2019-20 (part of the year-end rollover).
- \$0.60 million increase relating to salaries and wages for Continuing Education
- \$5.0 million in Instruction costs
 - o \$1.70 million increase in salary and benefits, primarily due to an increase in Occasional Teachers (\$1.30 million), Early Childhood Educators (\$0.50 million), Professional Development (\$0.60 million) partially offset by a decrease in classroom teachers (-\$0.6 million) and a decrease in school office staff (-\$0.10 million);
 - o \$2.80 million increase in computer costs to accommodate virtual learning due to COVID-19.
 - o \$0.37 million increase in textbooks and supplies for the classrooms.
 - o \$0.17 million in school office supplies and services.
- \$1.5 million pertaining to Special Education costs
 - o \$0.91 million increase in salary and benefits, primarily due to an increase in Occasional Teachers (\$0.42 million), Educational Assistants (\$0.60 million) Professional, Paraprofessional and Technicians (\$0.22 million) and Classroom Teachers (\$0.27 million);
- \$1.7 million in additional transportation costs due to enhanced COVID-19 protocols.
- (\$3.0) million decrease in School Generated expenses.

4. Enrolment

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

Table 1 below summarizes the estimated change in enrolment compared to what was expected at the July 29th, 2020 approved Budget. Like other boards in our area, enrolment is significantly lower than expected due to the global pandemic resulting in a year-over-year decline. However, as discussed in above section 2, the Ministry of Education has recognized this provincial reality and has permitted



boards, through the 2020-21 Grants for Student Needs Funding Stabilization, to use its enrolment estimates from their approved Original Budget.

TABLE 1: 2020-21 Revised Estimates: Average Daily Enrolment (ADE)	Estimate- ADE	Revised Estimate- ADE	Variance	Variance %
ELEMENTARY-Grade Level				
JK	2,045.5	1,833.0	(212.5)	-10.39%
SK	2,140.5	2,098.5	(42.0)	-1.96%
Grades 1 to 3	7,118.0	6,996.5	(121.5)	-1.71%
Grades 4 to 6	7,554.5	7,454.5	(100.0)	-1.32%
Grades 7 to 8	5,045.0	4,992.0	(53.0)	-1.05%
Total ELEMENTARY ADE	23,903.5	23,374.5	(529.0)	-2.21%
SECONDARY-Grade Level				
Grades 9 to 12	13,249.6	12,991.5	(258.1)	-1.95%
Total SECONDARY ADE	13,249.6	12,991.5	(258.1)	-1.95%
Total ELEMENTARY & SECONDARY ADE	37,153.1	36,366.0	(787.1)	-2.12%

5. Accumulated Surplus

Below, Table 2 summarizes the change in HCDSB's accumulated surplus. At the September 1st, 2020, Regular Board Meeting, Trustees approved the use of \$3,483,375 for one-time staffing and school opening costs. This amount has increased an additional \$2,117,883 to total \$5,601,258 for additional COVID-19 related expenses.

Several initiatives were also budgeted for in 2019-2020 but not completed during the fiscal year, thus being carried forward into 2020-2021. These initiatives include:

- \$1.043 million carry-forward of school budgets,
- \$1.500 million carry-forward for primarily COVID-19 related expenses.



TABLE 2: 2020-21 Accumulated Surplus	END OF AUGUST 31, 2020	REVISED ESTIMATES	END OF AUGUST 31, 2021
Total Revenue		458,028,197	
Total Expenses		458,061,104	
EXCESS OF REVENUES OVER EXPENSES		(32,907)	
Operating Surplus (In-Yr. Change)	1,097,151	-	1,097,151
Internally Restricted Reserves (In-Yr. Change)			
Employee Future Benefits	4,060,660		4,060,660
Operating Reserve	7,943,547	(5,601,258)	2,342,289
Reserve for School Activities Fund	1,043,445	(1,043,445)	-
Capital Reserve	9,105,113	-	9,105,113
Committed Capital Projects	12,770,436	774,106	13,544,551
Sinking Fund Interest Earned	1,290,845	(76,382)	1,214,463
Other Board Reserves	1,811,594	(1,741,061)	70,533
TOTAL ACCUMULATED SURPLUS (DEFICIT) AVAILABLE (In-Yr. Change)	39,122,791	(7,688,040)	31,434,760
Unavailable for Compliance Reserves (In-Yr. Change)			
Employee Future Benefits Liability	(3,303,376)	458,219	(2,845,157)
Interest to be Accrued	(2,132,854)	196,914	(1,935,940)
Revenues Recognized for Land (EDC)	120,383,153	7,000,000	127,383,154
School Generated Funds	3,763,538	-	3,763,538
TOTAL Unavailable for Compliance Reserves (In-Yr. Change)	118,710,461	7,655,133	126,365,595
TOTAL ACCUMULATED SURPLUS (DEFICIT) AVAILABLE FOR COMPLIANCE	157,833,252	(32,907)	157,800,355

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 2020-2021 received/spent to November 30th, 2020. The amounts to November 30th, 2020, are compared to the Revised Budget Estimates to show the percentage received/spent to date. On November 30th, 2020, HCDSB is one-quarter through the fiscal year or three-tenths through the academic year. Therefore, the expected percentage received/spent is estimated to be between 25% and 30%. This applies to both revenues and expenses.



Consequently, the 2020-2021 year-to-date figures appear reasonable. Additional breakdowns of the expenses are provided in Appendices A-3 to A-8.

Conclusion

2020-21 has been a challenging budget period. The Revised Budget Estimate is HCDSB's staff's best estimate of the expected revenue and expense for its fiscal year during a global pandemic. Staff will continue to monitor the financial health of HCDSB and inform Trustees of potential changes that could have a negative impact on the Board's financials.

Recommendation:

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

Resolution#:

Moved by:

Seconded by:

RESOLVED, that the Halton Catholic District School Board approve the 2020-21 salary and benefits Revised Budget Estimates in the amount of \$357,563,563.

Resolution#:

Moved by:

Seconded by:

RESOLVED, that the Halton Catholic District School Board approve the 2020-21 Revised Budget Estimates (excluding salary and benefits) in the amount of \$100,497,541.

Resolution#:

Moved by:

Seconded by:

RESOLVED, that the Halton Catholic District School Board approve the use of reserves, in addition to the \$3,483,375 approved at the September 1st, 2020 Regular Board Meeting, as follows:

- \$1,043,445 for school budget carry-forward;
- \$1,741,061 primarily for COVID-19 related expenses receipted in 2020-21;
- \$2,117,883 for COVID-19 related staffing and supplies costs.



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 Revised Estimates Summary**

Appendix A

Proposed 2020-21 Revised Estimates Compared to 2020-21 Approved Original Estimates

Budget Summary	2020-21 Revised Estimates	2020-2021 Budget Estimates	Year over Year Change	
			\$	%
Revenue				
Grants for student needs	\$ 397,388,500	\$ 405,928,032	\$ (8,539,532)	-2%
Provincial grants - other	20,851,439	1,808,729	\$ 19,042,710	1053%
Federal grants and fees	3,008,562	3,008,562	\$ -	0%
Other fees and revenues	12,048,585	13,329,800	\$ (1,281,215)	-10%
Investment income	200,000	650,000	\$ (450,000)	-69%
School Generated funds	7,000,000	10,000,000	\$ (3,000,000)	-30%
Amortization of deferred capital contributions	17,531,112	17,760,260	\$ (229,148)	-1%
Total Revenue	\$ 458,028,197	\$ 452,485,383	\$ (5,542,814)	-1%
Expenses				
Instruction	355,065,247	347,575,817	\$ 7,489,430	2%
Administration	12,672,371	12,052,929	\$ 619,442	5%
Transportation	11,275,124	9,554,860	\$ 1,720,264	18%
Pupil accommodation	65,377,234	63,958,915	\$ 1,418,319	2%
Other	6,671,128	1,830,175	\$ 4,840,953	265%
School funded activities	7,000,000	10,000,000	\$ (3,000,000)	-30%
Total Expenses	\$ 458,061,104	\$ 444,972,695	\$ (13,088,409)	-3%
Projected Surplus (Deficit)	\$ (32,906)	\$ 7,512,688	\$ 7,545,594	100.4%

Halton Catholic District School Board
Revenue
2020/2021 Revised Estimates

Appendix A-1

	Budget Analysis			2020-21 Year to Date			2019/2020 Actuals
	2020/2021 Budget Estimates	2020/2021 Revised Estimates	Variance	November 30, 2020 Actuals w Commitments	2020/2021 Remaining Balance	Percent Received	
	(in PSAB Format)	(in PSAB Format)		(in PSAB Format)			
OPERATING REVENUE							
Province of Ontario							
Legislative Grants	\$ 312,917,707	\$ 301,565,650	\$ (11,352,057)	\$ 96,378,384	\$ 205,187,266	32.0%	\$ 289,765,124
Municipal Taxes	93,010,325	95,822,850	2,812,525	-	95,822,850	0.0%	94,264,521
	405,928,032	397,388,500	(8,539,532)	96,378,384	301,010,116	24.3%	384,029,645
Other Provincial Grants							
Prior Year Grant Adjustment - Operating	-	-	-	341,473	(341,473)	0.0%	23,424
Other Provincial Grants	1,808,729	20,851,439	19,042,710	1,007,633	19,843,806	4.8%	4,396,654
	1,808,729	20,851,439	19,042,710	1,349,106	19,502,333	6.5%	4,420,078
Other Revenue							
Government of Canada	3,008,562	3,008,562	-	-	3,008,562	0.0%	2,484,462
Tuition Fees	2,040,000	1,562,000	(478,000)	1,869,166	(307,166)	119.7%	2,657,836
Use of Schools/Rentals	2,317,000	2,028,962	(288,038)	396,252	1,632,710	19.5%	1,521,352
Cafeteria/Vending Funds/Uniform Commissions	20,000	20,000	-	5,936	14,064	29.7%	20,973
Interest Revenue	650,000	200,000	(450,000)	50,946	149,054	25.5%	716,527
Donations	-	-	-	-	-	0.0%	(16,421)
Miscellaneous Recoveries	30,000	46,998	16,998	62,734	(15,736)	133.5%	201,325
Recoveries - Secondments	1,582,800	1,050,625	(532,175)	175,310	875,315	16.7%	1,424,576
Plant Revenue	220,000	220,000	-	19,953	200,047	9.1%	258,508
Miscellaneous Revenue	120,000	120,000	-	5,545	114,455	4.6%	345,293
EDC Revenue	7,000,000	7,000,000	-	2,783,514	4,216,486	39.8%	8,162,693
	16,988,362	15,257,147	(1,731,215)	5,369,357	9,887,790	35.2%	17,777,122
School Generated Funds Revenue	10,000,000	7,000,000	(3,000,000)	1,158,561	7,727,918	16.6%	8,175,097
Amortization of Deferred Capital Contribution	17,760,260	17,531,112	(229,148)	4,382,778	12,635,669	25.0%	16,283,524
Total Operating Revenue	452,485,383	458,028,197	5,542,814	108,638,186	350,763,825	23.7%	430,685,466
Available for Compliance							
(Surplus) Deficit - Operating	(468,855)	7,079,261	7,548,116	5,913,647	1,165,615	83.5%	-
Available for Compliance - Transfer from (to) Internally Reserve	611,300	608,778	(2,522)	-	608,778	0.0%	(5,277,678)
Total (Surplus) Deficit Available for Compliance	142,445	7,688,039	7,545,594	5,913,647	1,774,393	76.9%	(5,277,678)
Unavailable for Compliance							
Unavailable for Compliance (PSAB Adjustment)	(196,914)	(196,914)	-	-	(196,914)	0.0%	(186,385)
Amortization of EFB - Retirement/Health/Dental/Life Insurance	(458,219)	(458,219)	-	-	(458,219)	0.0%	(458,218)
Unavailable for Compliance (Increase) Decrease in School Generated Funds	-	-	-	-	-	0.0%	(225,573)
Revenues Recognized for Land	(7,000,000)	(7,000,000)	-	-	(7,000,000)	0.0%	(6,598,666)
Total Unavailable for Compliance (Surplus)	(7,655,133)	(7,655,133)	-	-	(7,655,133)	0.0%	(7,468,842)
Total Annual (Surplus) Deficit	(7,512,688)	32,906	7,545,594	5,913,647	(5,880,741)	17971.3%	(12,746,520)
Total Revenue After PSAB Adjustment	\$ 444,972,695	\$ 458,061,104	\$ 13,088,409	\$ 114,551,832	\$ 344,883,085	25.0%	\$ 417,938,946

**Halton Catholic District School Board
Expense Summary
2020/2021 Revised Estimates**

Appendix A-2

	2020/2021 Budget Estimates (in PSAB Format)	2020/2021 Revised Estimates (in PSAB Format)	Variance	November 30, 2020 Actuals w Commitments (in PSAB Format)	2020/2021 Remaining Balance	Percent Spent	2019/2020 Actuals (in PSAB Format)
Classroom Instruction							
Classroom Teachers	238,169,654	237,804,898	(364,756)	54,524,525	183,280,372	22.9%	223,877,701
Occasional Teachers	6,921,400	8,655,000	1,733,600	1,583,945	7,071,055	18.3%	4,805,560
Educational Assistants	24,649,400	25,254,036	604,636	6,695,210	18,558,826	26.5%	24,196,353
Early Childhood Educators (E.C.E) and Supply	8,858,700	9,393,800	535,100	2,521,623	6,872,177	26.8%	8,600,969
Textbooks & Classroom Supplies	6,719,660	7,091,138	371,478	2,467,882	4,623,256	34.8%	5,619,683
Computers	1,300,100	4,098,329	2,798,229	650,988	3,447,341	15.9%	1,187,381
Professionals, Paraprofessionals & Technical	16,352,594	16,658,192	305,599	5,239,339	11,418,853	31.5%	15,026,521
Library and Guidance	6,231,700	6,079,100	(152,600)	1,523,012	4,556,088	25.1%	5,658,990
Staff Development	2,865,380	3,520,207	654,827	365,717	3,154,490	10.4%	1,145,138
Department Heads	536,800	535,800	(1,000)	279,878	255,922	52.2%	670,274
Subtotal Classroom Instruction (Appendices A-3 & A-4)	312,605,388	319,090,500	6,485,112	75,852,119	243,238,381	23.8%	290,788,569
Non Classroom - School Support Services							
School Administration (Appendix A-3)	22,251,210	22,516,720	265,510	5,585,273	16,931,447	24.8%	21,863,970
Coordinators and Consultants (Appendices A-3 & A-4)	4,738,833	4,914,095	175,262	1,011,478	3,902,617	20.6%	4,311,729
Continuing Education (Appendix A-7)	7,139,842	7,696,542	556,700	1,512,629	6,183,913	19.7%	8,181,610
Subtotal School Support Services	34,129,885	35,127,357	997,472	8,109,380	27,017,978	23.1%	34,357,309
Recoverable Expenses	1,582,800	1,389,400	(193,400)	250,975	1,138,425	18.1%	1,455,750
Other Non Classroom							
Board Administration (Appendix A-5)	12,033,376	12,652,818	619,442	4,424,737	8,228,081	35.0%	12,201,839
Transportation (Appendix A-8)	9,554,860	11,275,124	1,720,264	22,498	11,252,626	0.2%	8,891,123
Subtotal Other Non Classroom	21,588,235	23,927,942	2,339,706	4,447,235	19,480,706	18.6%	21,092,962
Pupil Accommodation							
School Operations and Maintenance	34,951,286	36,567,343	1,616,057	13,390,274	23,177,069	36.6%	31,239,206
Other Pupil Accommodation	11,367,697	11,367,697	-	5,890,339	5,477,357	51.8%	13,262,745
Subtotal Pupil Accommodations (Appendix A-6)	46,318,983	47,935,040	1,616,057	19,280,613	28,654,426	40.2%	44,501,951
Other							
Other Non-operating expenses	47,375	47,375	-	192,511	(145,136)	406.4%	382,407
Provision for Contingencies	200,000	5,234,353	5,034,353	-	5,234,353	0.0%	-
	247,375	5,281,728	5,034,353	192,511	5,089,217	3.6%	382,407
School Generated Funds expenses	10,000,000	7,000,000	(3,000,000)	1,677,930	5,322,070	24.0%	7,943,381
Amortization expense	19,155,162	18,964,270	(190,892)	4,741,068	14,223,203	25.0%	17,603,001
Total Expenses Before PSAB Adjustments	\$ 445,627,828	\$ 458,716,237	\$ 13,088,409	\$ 114,551,832	\$ 344,164,405	25.0%	\$ 418,125,331
PSAB Adjustments							
Increase in Employee Future Benefits	(458,219)	(458,219)	-	-	(458,219)	0.0%	-
(Decrease) in Accrued Interest on Debentures	(196,914)	(196,914)	-	-	(196,914)	0.0%	(186,385)
Total PSAB Adjustment	\$ (655,133)	\$ (655,133)	\$ -	\$ -	\$ (655,133)	0.0%	\$ (186,385)
Total Expenses After PSAB Adjustments	\$ 444,972,695	\$ 458,061,104	\$ 13,088,409	\$ 114,551,832	\$ 343,509,271	25.0%	\$ 417,938,946

Halton Catholic District School Board
Instruction Expenses
2020/2021 Revised Estimates

Appendix A-3

	2020/2021 Budget Estimates (in PSAB Format)	2020/2021 Revised Estimates (in PSAB Format)	Variance	November 30, 2020 Actuals w/ Commitments (in PSAB Format)	2020/2021 Remaining Balance	Percent Spent	2019/2020 Actuals (in PSAB Format)
Classroom Teachers							
Salaries and Wages	191,238,554	190,558,206	(680,348)	45,048,421	145,509,785	23.6%	179,894,444
Benefits	27,638,400	27,686,094	47,694	4,953,562	22,732,532	17.9%	26,085,515
Supplies and Services	9,400	9,400	-	65	9,335	0.7%	9,630
Subtotal Classroom Teachers	218,886,354	218,253,700	(632,654)	50,002,049	168,251,651	22.9%	205,989,589
Occasional Teachers							
Salaries and Wages	4,903,250	6,097,250	1,194,000	1,279,142	4,818,108	21.0%	3,485,146
Benefits	483,050	602,450	119,400	113,654	488,796	18.9%	289,140
Subtotal Occasional Teachers	5,386,300	6,699,700	1,313,400	1,392,796	5,306,904	20.8%	3,774,285
Educational Assistants							
Salaries and Wages	-	-	-	-	-	0.0%	-
Benefits	-	-	-	-	-	0.0%	-
Subtotal Educational Assistants	-	-	-	-	-	0.0%	-
Early Childhood Educator							
Salaries and Wages	6,691,100	7,067,500	376,400	1,977,095	5,090,405	28.0%	6,662,014
Benefits	2,167,600	2,326,300	158,700	544,528	1,781,772	23.4%	1,938,955
Subtotal Early Childhood Educator	8,858,700	9,393,800	535,100	2,521,623	6,872,177	26.8%	8,600,969
Textbooks and Supplies							
Supplies and Services	5,570,022	5,660,200	90,178	2,042,092	3,618,108	36.1%	3,973,975
Fees and Contract Services	246,338	274,820	28,482	18,739	256,081	6.8%	355,923
Other Expenses	103,300	352,528	249,228	78,382	274,146	22.2%	204,758
Subtotal Textbooks and Supplies	5,919,660	6,287,548	367,888	2,139,213	4,148,335	34.0%	4,534,656
Computers							
Supplies and Services	74,600	2,872,829	2,798,229	161,925	2,710,904	5.6%	234,240
Rental Expenses	592,200	592,200	-	142,478	449,722	24.1%	660,580
Subtotal Computers	666,800	3,465,029	2,798,229	304,403	3,160,626	8.8%	894,820
Professionals, Paraprofessionals and Technicians							
Salaries and Wages	4,006,914	4,020,822	13,908	1,002,082	3,018,741	24.9%	3,954,255
Benefits	948,083	960,531	12,448	202,534	757,996	21.1%	827,232
Supplies and Services	1,867,497	1,930,974	63,477	1,864,330	66,644	96.5%	1,382,958
Fees and Contract Services	920,900	920,900	-	154,526	766,374	16.8%	664,113
Other Expenses	208,300	208,300	-	-	208,300	0.0%	182,837
Subtotal Professionals, Paraprofessionals and Technicians	7,951,694	8,041,527	89,833	3,223,472	4,818,055	40.1%	7,011,396
Library and Guidance							
Salaries and Wages	5,060,700	4,906,800	(153,900)	1,265,106	3,641,694	25.8%	4,638,736
Benefits	1,170,000	1,171,300	1,300	257,906	913,394	22.0%	1,020,253
Fees and Contract Services	1,000	1,000	-	-	1,000	0.0%	-
Subtotal Library and Guidance	6,231,700	6,079,100	(152,600)	1,523,012	4,556,088	25.1%	5,658,990
Staff Development							
Salaries and Wages	1,536,850	2,042,912	506,062	72,221	1,970,691	3.5%	551,668
Benefits	107,800	190,825	83,025	2,639	188,186	1.4%	43,673
Professional Development	599,330	667,710	68,380	263,612	404,098	39.5%	441,067
Supplies and Services	3,200	3,200	-	-	3,200	0.0%	(0)
Other Expenses	25,700	17,643	(8,057)	153	17,490	0.9%	28,824
Subtotal Staff Development	2,272,880	2,922,290	649,410	338,625	2,583,665	11.6%	1,065,233
Department Heads							
Salaries and Wages	432,400	432,400	-	256,802	175,598	59.4%	608,685
Benefits	50,700	50,700	-	11,050	39,650	21.8%	58,444
Subtotal Department Heads	483,100	483,100	-	267,852	215,248	55.4%	667,128
Principals and VPs							
Salaries and Wages	12,925,000	13,098,500	173,500	3,140,289	9,958,211	24.0%	12,716,470
Benefits	1,333,100	1,356,900	23,800	275,680	1,081,220	20.3%	1,504,957
Professional Development	110,600	110,600	-	1,261	109,339	1.1%	95,625
Supplies and Services	249,000	249,000	-	1,731	247,269	0.7%	37,327
Other Expenses	124,000	124,000	-	1,783	122,217	1.4%	55,550
Subtotal Principals and VPs	14,741,700	14,939,000	197,300	3,420,744	11,518,256	22.9%	14,409,929
School Office							
Salaries and Wages	5,259,400	5,177,800	(81,600)	1,555,098	3,622,702	30.0%	5,202,689
Benefits	1,630,900	1,614,900	(16,000)	425,543	1,189,357	26.4%	1,570,505
Supplies and Services	541,200	707,010	165,810	152,672	554,338	21.6%	643,227
Rental Expenses	-	-	-	939	(939)	0.0%	1,778
Fees and Contract Services	76,000	76,000	-	29,293	46,707	38.5%	35,842
Other Expenses	2,010	2,010	-	984	1,026	48.9%	-
Subtotal School Office	7,509,510	7,577,720	68,210	2,164,529	5,413,191	28.6%	7,454,041
Coordinators and Consultants							
Salaries and Wages	2,726,538	2,814,987	88,449	624,009	2,190,978	22.2%	2,511,046
Benefits	424,381	444,781	20,400	69,923	374,859	15.7%	358,581
Supplies and Services	96,610	141,495	44,885	7,495	134,000	5.3%	44,059
Rental Expenses	1,000	1,000	-	-	1,000	0.0%	626
Fees and Contract Services	29,300	29,300	-	1,414	27,886	4.8%	20,427
Other Expenses	43,674	60,625	16,951	3,174	57,450	5.2%	75,183
Subtotal Coordinators and Consultants	3,321,503	3,492,188	170,685	706,015	2,786,173	20.2%	3,009,923
Recoverable Salaries and Benefits							
Salaries and Wages	1,457,600	1,272,800	(184,800)	236,086	1,036,714	18.5%	1,346,971
Benefits	125,200	116,600	(8,600)	14,889	101,711	12.8%	108,779
	1,582,800	1,389,400	\$(193,400)	250,975	1,138,425	18.1%	1,455,750
Total Instruction	\$ 283,812,701	\$ 289,024,102	\$ 5,018,001	\$ 68,255,308	\$ 220,768,794	23.6%	\$ 264,526,710

**Halton Catholic District School Board
Special Education Expenses
2020/2021 Revised Estimates**

Appendix A-4

	2020/2021 Budget Estimates (in PSAB Format)	2020/2021 Revised Estimates (in PSAB Format)	Variance	November 30, 2020 Actuals w Commitments (in PSAB Format)	2020/2021 Remaining Balance	Percent Spent	2019/2020 Actuals (in PSAB Format)
Classroom Teachers							
Salaries and Wages	17,037,900	17,249,888	211,988	4,157,311	13,092,578	24.1%	15,839,757
Benefits	2,194,900	2,250,810	55,910	364,895	1,885,914	16.2%	2,010,205
Supplies and Services	50,500	50,500	-	271	50,229	0.5%	38,149
Subtotal Classroom Teachers	19,283,300	19,551,198	267,898	4,522,477	15,028,721	23.1%	17,888,111
Occasional Teachers							
Salaries and Wages	1,410,000	1,792,000	382,000	172,580	1,619,420	9.6%	940,434
Benefits	125,100	163,300	38,200	18,569	144,731	11.4%	90,840
Subtotal Occasional Teachers	1,535,100	1,955,300	420,200	191,149	1,764,151	9.8%	1,031,274
Educational Assistants							
Salaries and Wages	18,353,900	18,840,772	486,872	5,167,912	13,672,860	27.4%	18,166,378
Benefits	6,295,500	6,413,264	117,764	1,527,298	4,885,966	23.8%	6,029,975
Subtotal Educational Assistants	24,649,400	25,254,036	604,636	6,695,210	18,558,826	26.5%	24,196,353
Textbooks and Supplies							
Supplies and Services	715,400	715,400	-	196,290	519,110	27.4%	592,137
Fees and Contract Services	84,600	83,990	(610)	132,379	(48,389)	157.6%	364,667
Other Expenses	4,200	4,200	-	(0)	4,200	0.0%	128,223
Subtotal Textbooks and Supplies	804,200	803,590	(610)	328,669	474,921	40.9%	1,085,027
Computers							
Supplies and Services	633,300	633,300	-	346,585	286,715	54.7%	292,561
Subtotal Computers	633,300	633,300	-	346,585	286,715	54.7%	292,561
Professionals, Paraprofessionals and Technicians							
Salaries and Wages	6,514,400	6,685,465	171,065	1,632,053	5,053,412	24.4%	6,387,727
Benefits	1,739,200	1,783,901	44,701	378,480	1,405,421	21.2%	1,519,815
Supplies and Services	147,300	147,300	-	5,335	141,965	3.6%	107,584
Subtotal Professionals, Paraprofessionals and Technicians	8,400,900	8,616,666	215,766	2,015,868	6,600,798	23.4%	8,015,125
Staff Development							
Salaries and Wages	124,000	124,000	-	17,753	106,247	14.3%	32,531
Benefits	12,900	12,900	-	1,464	11,436	11.4%	2,670
Professional Development	455,600	461,017	5,417	7,875	453,142	1.7%	44,705
Subtotal Staff Development	592,500	597,917	5,417	27,092	570,824	4.5%	79,906
Department Heads							
Salaries and Wages	48,000	47,000	(1,000)	11,279	35,721	24.0%	1,063
Benefits	5,700	5,700	-	747	4,953	13.1%	2,083
Subtotal Department Heads	53,700	52,700	(1,000)	12,026	40,674	22.8%	3,146
Coordinators and Consultants							
Salaries and Wages	1,099,100	1,103,578	4,478	269,918	833,660	24.5%	1,083,604
Benefits	173,500	173,599	99	33,208	140,391	19.1%	172,027
Supplies and Services	39,580	39,580	-	2,223	37,357	5.6%	31,521
Other Expenses	105,150	105,150	-	114	105,036	0.1%	14,655
Subtotal Coordinators and Consultants	1,417,330	1,421,907	4,577	305,462	1,116,445	21.5%	1,301,806
Total Special Education Expenses	\$ 57,369,730	\$ 58,886,613	\$ 1,516,883	\$ 14,444,538	\$ 44,442,076	24.5%	\$ 53,893,309

Halton Catholic District School Board
Board Administration and Governance Expenses
2020/2021 Revised Estimates

Appendix A-5

	2020/2021 Budget Estimates <small>(in PSAB Format)</small>	2020/2021 Revised Estimates <small>(in PSAB Format)</small>	Variance	November 30, 2020 Actuals w Commitments <small>(in PSAB Format)</small>	2020/2021 Remaining Balance	Percent Spent	2019/2020 Actuals <small>(in PSAB Format)</small>
Trustees							
Salaries and Wages	127,100	127,230	130	31,793	95,437	25.0%	134,836
Benefits	10,400	10,400	-	1,663	8,737	16.0%	6,782
Professional Development	49,000	49,000	-	-	49,000	0.0%	22,355
Supplies and Services	9,700	9,700	-	217	9,483	2.2%	10,665
Fees and Contract Services	-	-	-	1,277	(1,277)	0.0%	-
Other Expenses	-	-	-	-	-	0.0%	5,397
Governance / Trustees	\$ 196,200	\$ 196,330	\$ 130	\$ 34,950	\$ 161,380	17.8%	\$ 180,034
Director and Supervisory Officers							
Salaries and Wages	1,710,906	1,712,600	1,694	433,823	1,278,777	25.3%	1,770,772
Benefits	136,900	143,600	6,700	39,159	104,441	27.3%	352,809
Professional Development	74,500	74,500	-	17,706	56,794	23.8%	44,545
Supplies and Services	35,300	35,300	-	898	34,402	2.5%	14,453
Subtotal Director and Supervisory Officers	\$ 1,957,606	\$ 1,966,000	\$ 8,394	\$ 491,586	\$ 1,474,414	25.0%	\$ 2,182,579
Board Administration							
Salaries and Wages	6,079,024	6,078,538	(486)	1,396,469	4,682,069	23.0%	5,699,290
Benefits	1,480,318	1,491,200	10,883	303,167	1,188,033	20.3%	1,306,106
Professional Development	104,850	104,850	-	17,769	87,081	16.9%	55,836
Supplies and Services	741,979	1,097,484	355,505	765,537	331,947	69.8%	707,938
Rental Expenses	82,350	82,350	-	21,651	60,699	26.3%	375,208
Fees and Contract Services	1,070,239	1,315,256	245,017	1,116,325	198,931	84.9%	1,189,143
Other Expenses	320,810	320,810	-	277,284	43,526	86.4%	505,704
Subtotal Board Administration	\$ 9,879,570	\$ 10,490,488	\$ 610,918	\$ 1,393,609	\$ 6,592,287	13.3%	\$ 9,839,226
Total Board Administration & Governance	\$ 12,033,376	\$ 12,652,818	\$ 619,442	\$ 4,424,737	\$ 8,228,081	35.0%	\$ 12,201,839

**Halton Catholic District School Board
Pupil Accommodation Expenses
2020/2021 Revised Estimates**

Appendix A-6

	2020/2021 Budget Estimates <small>(in PSAB Format)</small>	2020/2021 Revised Estimates <small>(in PSAB Format)</small>	Variance	November 30, 2020 Actuals w Commitments <small>(in PSAB Format)</small>	2020/2021 Remaining Balance	Percent Spent	2019/2020 Actuals <small>(in PSAB Format)</small>
School Operations and Maintenance							
Salaries and Wages	8,358,100	8,748,900	390,800	1,855,917	6,892,983	21.2%	7,014,591
Benefits	2,355,700	2,480,900	125,200	517,839	1,963,062	20.9%	2,050,206
Professional Development	24,600	24,600	-	874	23,726	3.6%	17,132
Supplies and Services	15,845,981	17,127,538	1,281,557	5,065,664	12,061,874	29.6%	13,861,842
Rental Expenses	3,800	3,800	-	3,624	176	95.4%	3,833
Fees and Contract Services	8,361,206	8,179,706	(181,500)	5,937,041	2,242,664	72.6%	8,190,829
Other Expenses	1,900	1,900	-	9,315	(7,415)	490.3%	100,773
	34,951,286	36,567,343	1,616,057	13,390,274	23,177,069	36.6%	31,239,206
Other Pupil Accommodation							
Interest Charges on Capital	7,227,697	7,227,697	-	3,144,300	4,083,397	43.5%	7,865,424
Rental Expenses	2,630,000	2,630,000	-	2,123,375	506,625	80.7%	2,503,433
Fees and Contract Services	1,500,000	1,500,000	-	244,520	1,255,480	16.3%	1,325,921
Other Expenses	10,000	10,000	-	378,145	(368,145)	3781.4%	1,567,967
	11,367,697	11,367,697	-	5,890,339	5,477,357	51.8%	13,262,745
Total Pupil Accommodation	\$ 46,318,983	\$ 47,935,040	\$ 1,616,057	\$ 19,280,613	\$ 28,654,426	40.2%	\$ 44,501,951

**Halton Catholic District School Board
Continuing Education Expenses
2020/2021 Revised Estimates**

	2020/2021 Budget Estimates (in PSAB Format)	2020/2021 Revised Estimates (in PSAB Format)	Variance	November 30, 2020 Actuals w Commitments (in PSAB Format)	2020/2021 Remaining Balance	Percent Spent	2019/2020 Actuals (in PSAB Format)
Continuing Education							
Salaries & Wages	4,723,417	5,230,717	507,300	1,140,608	4,090,109	21.8%	5,742,769
Employee Benefits	745,089	794,489	49,400	155,395	639,094	19.6%	773,978
Staff Development	13,200	13,200	-	-	13,200	0.0%	9,136
Supplies and Services	294,308	294,308	-	57,888	236,420	19.7%	247,537
Rental Expense	1,159,477	1,159,477	-	139,721	1,019,757	12.1%	1,201,214
Fees & Contractual Services	169,102	169,102	-	16,564	152,538	9.8%	189,675
Other Expenses	35,249	35,249	-	2,454	32,795	7.0%	17,301
Total Continuing Education	\$ 7,139,842	\$ 7,696,542	\$ 556,700	\$ 1,512,629	\$ 6,183,913	19.7%	\$ 8,181,610

**Halton Catholic District School Board
Transportation Expenses
2020/2021 Revised Estimates**

Appendix A-8

	2020/2021 Budget Estimates (in PSAB Format)	2020/2021 Revised Estimates (in PSAB Format)	Variance	November 30, 2020 Actuals w Commitments (in PSAB Format)	2020/2021 Remaining Balance	Percent Spent	2019/2020 Actuals (in PSAB Format)
Pupil Transportation							
Salaries and Wages	437,861	436,864	(997)	19,334	417,530	4.4%	500,797
Benefits	111,065	108,810	(2,255)	3,164	105,646	2.9%	71,520
Professional Development	6,484	4,410	(2,074)	-	4,410	0.0%	4,753
Supplies and Services	53,264	79,563	26,299	-	79,563	0.0%	43,143
Rental Expenses	26,554	25,840	(714)	-	25,840	0.0%	25,913
Fees and Contract Services	8,772,825	10,450,077	1,677,252	-	10,450,077	0.0%	8,104,247
Other Expenses	45,306	25,560	(19,746)	-	25,560	0.0%	44,277
	9,453,360	11,131,124	1,677,764	22,498	11,108,626	0.2%	8,794,651
Transportation - Provincial Schools							
Fees and Contract Services	101,500	144,000	42,500	-	144,000	0.0%	96,473
Total Transportation	\$ 9,554,860	\$ 11,275,124	\$ 1,720,264	\$ 22,498	\$ 11,252,626	0.2%	\$ 8,891,123

**Halton Catholic District School Board
COVID-19 Revenue Expense Summary
2020/2021 Revised Estimates**

Appendix A-9

	2020/2021 Revised Estimates (in PSAB Format)
Revenues to Support School Reopening in Response to the COVID-19 Outbreak	
I - Grants for Student Needs Funding	
GSN - Allocation for technology-related costs	\$ 258,562
GSN - Mental health supports	148,367
	406,929
II - Priorities and Partnerships Funding (PPF)	
PPF - Custodial staffing supports	918,415
PPF - Health and safety training for occasional teachers and casual ed. workers	163,895
PPF - Special education supports	359,700
PPF - Mental health supports	150,000
PPF - Enhanced cleaning allocation	71,037
PPF - Remote learning funding	735,692
PPF - Additional funding for teachers	1,720,455
PPF - School reopening emerging issues	1,762,920
PPF - Transportation	413,859
PPF - Ventilation in classrooms	582,000
Other - Specify:	
PPF-High Priority Area	1,232,970
Stabilization Funding	9,299,564
Subtotal PPF Funding	17,410,507
Total COVID-19 Funding	\$ 17,817,436

	2020/2021 Revised Estimates (in PSAB Format)	November 30, 2020 Actuals w Commitments (in PSAB Format)	2020/2021 Remaining Balance	Percent Spent
Classroom Instruction				
Classroom Teachers	\$ 15,889,100	1,941,942	13,947,158	12.2%
Occasional Teachers	1,554,500	-	1,554,500	0.0%
Educational Assistants	40,000	-	40,000	0.0%
Early Childhood Educators (E.C.E) and Supply	1,672,300	185,457	1,486,843	11.1%
Textbooks & Classroom Supplies	50,000	1,882	48,118	3.8%
Computers	2,762,920	137,972	2,624,948	5.0%
Professionals, Paraprofessionals & Technical Staff Development	150,000	-	150,000	0.0%
	200,000	192,725	7,275	96.4%
Subtotal Classroom Instruction	22,318,820	2,459,978	19,858,842	11.0%
Non Classroom - School Support Services				
School Administration	507,400	156,217	351,184	30.8%
Other Non Classroom				
Transportation	1,720,264	-	1,720,264	0.0%
Pupil Accommodation				
School Operations and Maintenance	1,797,653	500,645	1,297,008	27.8%
Other				
Provision for Contingencies	5,234,353	162,397	5,071,956	3.1%
Total Expenses	\$ 31,578,490	\$ 3,279,236	\$ 28,299,254	10.4%

BOARD FUNDED COVID-19 EXPENSES **\$ 13,761,054**

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

Appendix B

	2020/2021 Revised Estimates	% of total budget	2020/2021 Budget Estimates	% of total actuals	2019/2020 Actuals	% of total actuals	Change vs. 2020-21 Budget Estimates		Year over Year Change vs. 2019-20 Actuals	
							\$	%	\$	%
Operating										
Salary & Wages	305,667,530	71.8%	302,262,014	73.9%	284,886,672	74.1%	3,405,516	1.1%	20,780,857	7.3%
Employee Benefits	52,354,253	12.3%	51,465,486	12.6%	48,195,050	12.5%	888,767	1.7%	4,159,203	8.6%
Total Salaries and Benefits	358,021,782	84.1%	353,727,499	86.4%	333,081,722	86.6%	4,294,283	1.2%	24,940,061	7.5%
Professional Development	1,509,887	0.4%	1,438,165	0.4%	735,155	0.2%	71,722	5.0%	774,732	105.4%
Supplies & Services	31,804,080	7.5%	27,178,141	6.6%	22,347,458	5.8%	4,625,939	17.0%	9,456,622	42.3%
Rentals & Leases	4,494,667	1.1%	4,495,381	1.1%	4,772,542	1.2%	(714)	0.0%	(277,875)	-5.8%
Fees & Contract Services	23,144,151	5.4%	21,333,010	5.2%	20,537,260	5.3%	1,811,141	8.5%	2,606,891	12.7%
Other	6,549,702	1.5%	1,072,773	0.3%	3,239,387	0.8%	5,476,929	510.5%	3,310,315	102.2%
Total Other Operating	67,502,488	15.9%	55,517,470	13.6%	51,631,803	13.4%	11,985,018	21.6%	15,870,685	30.7%
Total Operating	425,524,270	100.0%	409,244,970	100.0%	384,713,525	100.0%	16,279,301	4.0%	40,810,746	10.6%
Capital										
Interest on Capital	7,227,697	100.0%	7,227,697	100.0%	7,865,424	100.0%	-	0.0%	(637,727)	-8.1%
PSAB Adjustments										
School Generated Funds	7,000,000	27.7%	10,000,000	35.1%	7,943,381	31.3%	(3,000,000)	-30.0%	(943,381)	-11.9%
Amortization expenses	18,964,270	74.9%	19,155,162	67.2%	17,603,003	69.4%	(190,892)	-1.0%	1,361,267	7.7%
Increase in Employee Future Benefits	(458,219)	-1.8%	(458,219)	-1.6%	-	0.0%	-	0.0%	(458,219)	100.0%
(Decrease) in Accrued Interest on Debenture	(196,914)	-0.8%	(196,914)	-0.7%	(186,385)	-0.7%	-	0.0%	(10,529)	5.6%
	(655,133)	-2.6%	(655,133)	-2.3%	(186,385)	-0.7%	-	0.0%	(468,748)	251.5%
Total PSAB Adjustments	25,309,137	5.9%	28,500,029	100.0%	25,359,999	100.0%	(3,190,892)	-11.2%	(50,862)	-0.2%
Total Expenses	\$ 458,061,104	100.0%	\$ 444,972,695	100.0%	\$ 417,938,948	100.0%	13,088,409	2.9%	40,122,156	9.6%

**Halton Catholic District School Board
Average Daily Enrolment (ADE)
2020/2021 Revised Estimates**

Appendix C

	2020/2021 Revised Estimates				2020/2021 Original Estimates				2019/2020 Actuals		
	Projected FTE Oct 31/20	Projected FTE Mar 31/21	Projected ADE	% Change	Projected FTE Oct 31/20	Projected FTE Mar 31/21	Projected ADE	% Change	Projected FTE Oct 31/19	Projected FTE Mar 31/20	Original ADE
	JK	1,822.00	1,844.00	1,833.00	-10.4%	2,034.00	2,057.00	2,045.50	-0.4%	2,041.00	2,066.00
SK	2,085.00	2,112.00	2,098.50	-2.0%	2,130.00	2,151.00	2,140.50	-4.3%	2,226.00	2,248.00	2,237.00
Gr. 1 to 3	6,961.00	7,032.00	6,996.50	-1.7%	7,090.00	7,146.00	7,118.00	0.7%	7,054.00	7,081.00	7,067.50
Gr. 4 to Gr. 6	7,428.00	7,481.00	7,454.50	-1.3%	7,536.00	7,573.00	7,554.50	1.1%	7,461.00	7,489.00	7,475.00
Gr. 7 to Gr. 8	4,980.00	5,004.00	4,992.00	-1.1%	5,033.00	5,057.00	5,045.00	5.7%	4,764.00	4,786.00	4,775.00
Gr. 4 to Gr. 8	12,408.00	12,485.00	12,446.50	-1.2%	12,569.00	12,630.00	12,599.50	2.9%	12,225.00	12,275.00	12,250.00
Elementary Day School Enrolment	23,276.00	23,473.00	23,374.50	-2.2%	23,823.00	23,984.00	23,903.50	1.3%	23,546.00	23,670.00	23,608.00
Secondary Day School Enrolment	13,136.00	12,847.00	12,991.50	-1.9%	13,403.59	13,095.54	13,249.57	3.2%	12,947.06	12,725.62	12,836.34
Total Day School ADE	36,412.00	36,320.00	36,366.00	-2.1%	37,226.59	37,079.54	37,153.07	1.9%	36,493.06	36,395.62	36,444.34

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
GSN Calculations
2020/2021 Revised Estimates

Appendix D

	2020/2021 Revised Estimates	2020/2021 Original Budget	2019/2020 Actuals	Year over Year Change vs. 2020-21 Budget Estimates		Year over Year Change vs. 2019-20 Actuals	
				\$	%	\$	%
Enrolment Forecast - JK/SK	3,931.50	4,186.00	4,290.50	(254.50)	-6.08%	(359.00)	-8.37%
- 1 to 3	6,996.50	7,118.00	7,067.50	(121.50)	-1.71%	(71.00)	-1.00%
- 4 to 8	12,446.50	12,599.50	12,250.00	(153.00)	-1.21%	196.50	1.60%
Enrolment Forecast - Elementary	23,374.50	23,903.50	23,608.00	(529.00)	-2.21%	(233.50)	-0.99%
- Secondary	12,991.50	13,249.57	12,836.34	(258.07)	-1.95%	155.16	1.21%
	36,366.00	37,153.07	36,444.34	(787.07)	-2.12%	(78.34)	-0.21%
Pupil Foundation Grant - JK/SK	25,175,517	26,805,217	27,182,120	(1,629,700.00)	-6.08%	(2,006,603)	-7.38%
Pupil Foundation Grant - 1 to 3	41,173,353	41,888,362	41,142,745	(715,009.00)	-1.71%	30,608	0.07%
Pupil Foundation Grant - 4 to 8	60,979,511	61,729,108	59,340,348	(749,597.00)	-1.21%	1,639,163	2.76%
Pupil Foundation Grant - 7 to 8: Preparing for Success in High School	1,122,052	1,133,965	1,064,300	(11,913.00)	-1.05%	57,752	5.43%
Pupil Foundation Grant - Secondary	75,579,740	77,081,096	63,250,295	(1,501,356.00)	-1.95%	12,329,445	19.49%
Total Pupil Foundation Allocation	204,030,174	208,637,749	191,979,808	(4,607,575.00)	-7.98%	12,050,365	6.28%
School Foundation Grant - Elementary	15,781,217	16,054,044	15,662,375	(272,827.00)	-1.70%	118,842	0.76%
School Foundation Grant - Secondary	8,585,845	8,728,847	8,407,722	(143,002.00)	-1.64%	178,123	2.12%
Additional Compensation for Principals & Vice Principals	-	-	260,771	-	0.00%	(260,771)	-100.00%
Library Staff Amount	132,116	132,116	-	-	0.00%	132,116	0.00%
Total School Foundation Allocation	24,499,178	24,915,007	24,330,868	(415,829.00)	-1.67%	168,310	0.69%
SEPPA - JK to Grade 3	11,314,633	11,703,936	11,648,424	(389,303.00)	-3.33%	(333,791)	-2.87%
SEPPA - Grade 4 to 8	9,898,826	10,020,508	9,650,183	(121,682.00)	-1.21%	248,643	2.58%
SEPPA - Secondary	6,819,888	6,955,362	6,675,282	(135,474.00)	-1.95%	144,606	2.17%
Special Education Equipment Amount	1,722,849	1,751,263	1,725,677	(28,414.00)	-1.62%	(2,828)	-0.16%
Special Incidence Portion	1,300,000	1,300,000	1,775,611	-	0.00%	(475,611)	-26.79%
Differentiated Special Education Needs Amount (DSENA)	18,062,137	18,062,137	17,420,589	-	0.00%	641,548	3.68%
Behavioural Expertise	504,370	511,359	501,713	(6,989.00)	-1.37%	2,657	0.53%
Total Special Education Allocation	49,622,703	50,304,565	49,397,479	(681,862.00)	-1.36%	225,224	0.46%
Total Language Allocation	9,742,198	9,790,482	9,444,787	(48,284.00)	-0.49%	297,411	3.15%
Total Learning Opportunities Allocation	2,883,328	2,729,255	3,205,739	154,073.00	5.65%	(322,411)	-10.06%
Total Continuing Education and Other Programs Allocation	2,300,627	2,529,507	2,849,783	(228,880.00)	-9.05%	(549,156)	-19.27%
Teacher Qualification and Experience Allocation	28,160,139	30,426,887	38,144,841	(2,266,748.00)	-7.45%	(9,984,702)	-26.18%
ECE Q&E Allocation	1,777,962	2,199,031	2,156,892	(421,069.00)	-19.15%	(378,930)	-17.57%
New Teacher Induction Program (NTIP)	256,193	259,315	281,199	(3,122.00)	-1.20%	(25,006)	-8.89%
Restraint Savings	(140,878)	(140,878)	(140,878)	-	0.00%	-	0.00%
Total Transportation Allocation	9,357,386	9,489,455	9,145,478	(132,069.00)	-1.39%	211,908	2.32%
Total Administration and Governance Allocation	10,059,799	10,201,114	10,837,553	(141,315.00)	-1.39%	(777,754)	-7.18%
Total School Operations Allocations	35,977,099	36,786,867	35,713,946	(809,768.00)	-2.20%	263,153	0.74%
Community Use of Schools	488,822	488,822	477,234	-	0.00%	11,588	2.43%
Declining Enrolment Adjustment	413,086	-	-	413,086.00	0.00%	413,086	0.00%
Indigenous Education Allocation	267,518	269,683	213,243	(2,165.00)	-0.80%	54,275	25.45%
Mental Health and Well-Being Grant (formerly Safe Schools)	996,106	1,009,550	633,111	(13,444.00)	-1.33%	362,995	57.34%
Support for Students Fund	3,161,196	3,161,196	-	-	0.00%	3,161,196	0.00%
Program Leadership Grant (moved from Admin and Governance Grant)	905,864	905,864	-	-	0.00%	905,864	0.00%
Remote and Rural Allocation	12,180	11,795	-	385.00	3.26%	12,180	0.00%
Rural and Northern Education Allocation	45,429	45,429	44,687	-	0.00%	742	1.66%
Permanent Financing of NPF	47,375	47,375	47,375	-	0.00%	-	0.00%
Support for COVID-19 Outbreak Allocation	406,929	-	-	406,929.00	0.00%	406,929	0.00%
TOTAL: OPERATING	385,270,413	394,068,070	378,763,145	(8,797,657.00)	-2.23%	6,507,267	1.72%
Deduct:							
Minor TCA	(9,631,760)	(9,851,700)	(9,469,079)	219,940.00	-2.23%	(162,681)	1.72%
Strike or Lock-out savings	-	-	(4,577,596)	-	0.00%	4,577,596	-100.00%
Add:							
Trustees' Association Fee	43,017	43,017	43,017	-	0.00%	0	0.00%
TOTAL OPERATING ALLOCATION	375,681,670	384,259,387	364,759,487	(8,577,717.00)	-2.23%	10,922,182	2.99%
Capital Grants	37,930,231	9,821,443	18,133,098	28,108,788.00	286.20%	19,797,133	109.18%
Minor TCA	9,631,760	9,851,700	9,469,079	(219,940.00)	-2.23%	162,681	1.72%
School Renewal Allocation	4,887,972	4,976,370	4,734,425	(88,398.00)	-1.78%	153,547	3.24%
Temporary Accommodations - Capital	4,189,396	4,189,396	3,668,724	-	0.00%	520,672	14.19%
Short Term Interest on Capital	243,527.00	153,366	126,217	90,161.00	58.79%	117,310	92.94%
Capital Debt Support - Interest Portion	6,895,674	6,895,674	7,476,079	-	0.00%	(580,405)	-7.76%
TOTAL CAPITAL ALLOCATION	63,778,560	35,887,949	43,607,622	27,890,611.00	77.72%	20,170,938	46.26%
TOTAL FUNDING ALLOCATION	\$ 439,460,230	\$ 420,147,336	\$ 408,367,109	\$ 19,312,894	4.60%	\$ 31,093,120	7.61%

Compliance Report

Administration and Governance

Gross Expenses excluding internal audit	12,669,201
Other incomes	2,623,372
Net Expenses excluding internal audit	10,045,829
Funding allocation excluding internal audit	10,049,440
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)	451,028,198
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)	451,716,237
1.3	In-year surplus/(deficit) before excluding board funded COVID-19 expenseItem 1.1 - item 1.1.1 - Item 1.2	-7,688,039
		REQUIRES FURTHER COMPLIANCE CALCULATION / REQUIERT DES CALCULS COMPLÉMENTAIRES AUX FINS DE CONFORMITÉ
1.4	If item 1.3 is greater or equal to zero, board is in compliance. Otherwise, see calculation below.	
1.5	Board funded COVID-19 expenses (Schedule 9.1, item 5)	23,060,618
1.6	In-year surplus/(deficit) excluding board funded COVID-19 expensesitem 1.3 + item 1.5	15,372,579

Compliance Calculation Prior to Ministry Approval Amount

Compliance requirements for in-year deficit excluding board funded COVID-19 expense

1.7	Operating Allocation to be used in Compliance Calculation (From section 1A, item 1.92)	385,270,413
1.8	1% of item 1.7	3,852,704
1.9	Prior Year Accumulated Surplus Available for Compliance (From schedule 5, item 3, Col 1)	39,122,799
1.10	Lesser of item 1.8 and item 1.9	3,852,704
1.11	Is the in-year deficit excluding board funded COVID expense (item 1.6) less than or equal to item 1.10?	N/A

Compliance requirements for overall in-year deficit

1.12	Operating Allocation to be used in Compliance Calculation (From section 1A, item 1.92)	385,270,413
1.13	2% of item 1.12	7,705,408
1.14	Prior Year Accumulated Surplus Available for Compliance (From schedule 5, item 3, Col 1)	39,122,799
1.15	Lesser of item 1.13 and item 1.14	7,705,408
1.16	Is the in-year deficit at item 1.3 less than or equal to item 1.15?	Yes / Oui
1.17	If both item 1.11 and 1.16 are "yes" or "N/A", the board is in compliance. Otherwise the board needs minister approval.	COMPLIANT / CONFORME

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

1.18	Amount of minister approved in-year deficit excluding board funded COVID-19 expense	-
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Compliance Report

- 1.19 Total amount of minister approved in-year deficit -
- 1.20 If the amount of deficit at item 1.3 is less than or equal to item 1.19 and amount of deficit at item 1.6 is less than or equal to item 1.18, the board is in compliance. Otherwise the board is not in compliance.