

ACTION REPORT

ITEM 8.5

2017-18 BUDGET ESTIMATES (FINAL)

PURPOSE:

To provide the Board with a final draft of the 2017-18 Budget Estimates for approval.

BACKGROUND:

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

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

COMMENTS:

Trustees and Staff discussed the 2017-18 budget challenges and priorities for the upcoming school year at the Regular Board Meetings held on April 4th and 18th, 2017. Staff also provided Trustees with budget estimate updates on May 16, 2017 and June 6, 2017, which addressed the staffing and program enhancements as well as new initiatives for the upcoming year. Building on this update, Staff has prepared a final budget estimate of revenues, expenses and priorities for the 2017-18 year.

During the April Budget Strategy Sessions, numerous challenges were identified, ranging from sick leave and benefit costs to Special Education needs and transportation costs for optional programming. For the 2017-18 school year, Staff was able to present a balanced budget. These challenges were mitigated through additional revenues from the expansion of the International Students program and a projected increase in facility rentals. Also additional revenue stemming from average daily enrolment growth as well as \$3.3 million in local priorities funding assisted in balancing the 2017-18 budget.

As part of the June 6, 2017 Board Meeting, Staff included Staff Report 9.1 “2017-18 Budget Estimates Draft”. In this report, Trustees were presented with a \$394,080,080 budget that included \$6.9 million and 106.2 FTE in staffing enhancements, \$435,000 in program enhancements, \$590,000 in new initiatives, a \$2.0 million transfer to the Capital Reserve and a \$300,000 transfer to the Operating Reserve.

After adjusting for the enhancements and new initiatives, the following Board Financial Position was presented at the June 6, 2017 regular Board meeting:

TABLE 1: 2017-18 FINANCIAL POSITION AS OF JUNE 6, 2017			
	OPENING BALANCE	IN-YEAR CHANGE	CLOSING BALANCE
Operating Surplus	\$344,000	\$54,000	\$398,000
Internally Restricted Reserves			
Operating Reserve	\$3,296,000	\$300,000	\$3,596,000
School Budget Rollovers	\$320,000		\$320,000
Capital Reserve	\$5,384,000	\$2,000,000	\$7,384,000
Capital Capacity Planning Reserve	\$70,000		\$70,000
Committed Capital Projects	\$7,858,000	(\$273,000)	\$7,585,000
Sinking Fund Interest Earned	\$1,520,000	(\$76,000)	\$1,444,000
TOTAL Internally Restricted Reserves	\$18,448,000	\$1,951,000	\$20,399,000
TOTAL ACCUMULATED SURPLUS (DEFICIT) AVAILABLE FOR COMPLIANCE	\$18,792,000	\$2,005,000	\$20,797,000

Following the June 6, 2017 Board meeting, Staff was made aware of additional information and requirements impacting the 2017-18 Budget. The list below summarizes these changes:

- *French as a Second Language Education Program – Other grant total \$108,010 was announced.*
- *Additional \$50,000 Human Resource Transition Support required for the transfer of the remaining employee groups to the Employee Life and Health Trust.*
- *Additional 3.0 FTE Elementary Teachers to address class-size reduction outlined in the Collective Agreement contract extension and 0.5 FTE relating to teacher planning time.*
- *Reduction of 4.0 FTE Early Childhood Educators (ECE) to match class sizes to enrolment distribution. Overall, ECEs are still 3.0 FTE higher than previous year.*
- *Minor budget reductions of \$4,000 in Operating Expenses.*

The impact of these changes represents a \$70,010 increase in revenue and a \$236,010 increase in expenses. Thus, the net change is a reduction to surplus of \$166,000. Please refer to Appendix G for further details.

After adjusting for the above, the revised staffing enhancements are presented in Table 2, as well as Appendix D-2.

TABLE 2: STAFFING ENHANCEMENTS (INCLUDED IN THE 2017-18 BUDGET)

EMPLOYEE GROUP	POSITIONS	FTE	\$
Elementary Teachers (OECTA Elementary)	Elementary Teachers - due to enrolment growth	16.2	
	English as a Second Language (ESL) Teachers	2	
	Elementary Teachers (Change Program)	3	
	Special Education Resource Teachers (SERTs)	6.5	
	Deaf/Hard of Hearing Special Education Resources Teacher (SERT)	1	
	Blind and Hard of Hearing Special Education Resources Teacher (SERT)	1	
	SEA Lead – Special Education identified need	1	
TOTAL ELEMENTARY TEACHERS		30.7	\$2,198,000
Secondary Teachers (OECTA Secondary)	Secondary Teachers – classroom due to enrolment growth	34.2	
	Secondary Teacher (Transformation Program)	1	
	English as a Second Language (ESL) Teacher	1	
	Adult Learning Teacher	1	
	Special Education Resource Teachers (SERTs)	3	
TOTAL SECONDARY TEACHERS		40.2	\$2,811,000
Professional & Paraprofessional Staff (APSSP)	Speech Language Pathologist – as per APSSP agreement	1	
	Child and Youth Counsellor – Special Education need (Change Program) – <i>0.5 FTE addition from previous May 16, 2017 report</i>	1.5	
	Social Worker – Special Education need (Change Program)	1	
TOTAL PROFESSIONAL & PARAPROFESSIONAL STAFF		3.5	298,000
School Support Staff (CUPE)	Educational Assistants – as per CUPE agreement	14	
	Early Childhood Educators – to address growth	4	
	Custodial Staff– as per CUPE agreement	4	
	School Office Assistance – as per CUPE agreement	5	
	Library Technician – as per CUPE agreement	1	
	Computer Technician – as per CUPE agreement	1	
	SEA Secretarial Assistant – Special Education – <i>addition from previous May 16, 2017 report</i>	0.3	
TOTAL SCHOOL SUPPORT STAFF		29.3	\$1,485,000
School Administration Staff	Secondary Vice-Principal – International Students Program	0.5	
	Secondary Vice-Principal – to address enrolment growth	0.5	
TOTAL SCHOOL ADMINISTRATION STAFF		1	\$126,000
Administrative Staff	Athletic Convenor for Halton Catholic Athletic Association	1	
TOTAL ADMINISTRATIVE STAFF		1	\$80,000
TOTAL NEW INVESTMENTS		105.7	\$6,998,000

Table 3, which is also summarized in Appendix D-1, lists the revised program enhancements which are required to accommodate an expanding system.

TABLE 3: PROGRAM ENHANCEMENTS (INCLUDED IN THE BUDGET)		
DESCRIPTION	DEPARTMENT	\$
School Wireless Network Infrastructure Upgrades	Business Services	\$230,000
School Operations and Maintenance Budget	Facility Services	\$1,416,000
Transfer Facilities Operating Budget to Capital Reserve	Facility Services	(\$2,000,000)
Student Accommodations and Repairs Contingency Fund	Facility Services	\$50,000
Advance Placement – Professional Development and Support	School Services	\$20,000
International Baccalaureate – Professional Development and Support	School Services	\$20,000
Expansion of International Students Program	School Services	\$15,000
Contingency Fund for Thomas Merton Centre (Adult Faith Day)	School Services	\$10,000
Additional Textbook Purchases and Increase to Catholic Curriculum Corporation membership	Curriculum Services	\$537,000
Speech Language Pathologist Clinical Practice Lead (change existing role to a Management position)	Special Education	\$30,000
Employee Assistance Program	Human Resources	\$3,500
Religious Education – Increased Reimbursement of Courses	School Services	\$15,000
Institute for Catholic Education (ICE) Symposium	Director’s Office	\$8,500
Mileage Reimbursement Increase	Overall	\$80,000
Human Resource Transition Support for ELHT	Human Resources	\$50,000
TOTAL PROGRAM ENHANCEMENTS		\$485,000

Table 4, which is also summarized in Appendix D-3, lists the new initiatives included in the budget (no change from June 6, 2017 Board Report).

TABLE 4: NEW INITIATIVES (INCLUDED IN THE BUDGET)		
DESCRIPTION	DEPARTMENT	\$
Non-Union Job Evaluation Review	Human Resources	\$100,000
1.0 FTE Job Evaluation Officer (1 year contract)	Human Resources	\$80,000
1.0 FTE Equity Officer	Director's Office	\$130,000
EMPOWER Reading Program	Curriculum Services	\$135,000
Implement through savings in school contingency, school budgets and Curriculum Services operating budget	Curriculum Services	(\$135,000)
1.0 FTE IT Server Analyst position	Business Services	\$85,000
Apply to Education Non-Teaching Module (annual service fee)	Human Resources	\$10,000
1.0 FTE Records Coordinator (1 year contract)	Director's Office	\$60,000
Wellness Program	Human Resources	\$50,000
Electronic File Project	Human Resources	\$50,000
Museum of Tolerance (Simon Wiesenthal Center) - Partnership Educational Tour	School Services	\$25,000
TOTAL NEW INVESTMENTS		\$590,000

Adjusting for these changes, below represents the amended Financial Position summary:

TABLE 5: 2017-18 FINANCIAL POSITION AS OF JUNE 20, 2017			
	OPENING BALANCE	IN-YEAR CHANGE	CLOSING BALANCE
Operating Surplus	\$344,000	\$38,000	\$382,000
Internally Restricted Reserves			
Operating Reserve	\$3,296,000	\$150,000	\$3,446,000
School Budget Rollovers	\$320,000		\$320,000
Capital Reserve	\$5,384,000	\$2,000,000	\$7,384,000
Capital Capacity Planning Reserve	\$70,000		\$70,000
Committed Capital Projects	\$7,858,000	(\$273,000)	\$7,585,000
Sinking Fund Interest Earned	\$1,520,000	(\$76,000)	\$1,444,000
TOTAL Internally Restricted Reserves	\$18,448,000	\$1,801,000	\$20,249,000
TOTAL ACCUMULATED SURPLUS (DEFICIT) AVAILABLE FOR COMPLIANCE	\$18,792,000	\$1,839,000	\$20,631,000

Staff is presenting a balanced (surplus) budget to the Trustees. The budget also reflects \$150,000 allocated to the Operating Reserve, contributing to the Ministry of Education's goal of having 2% of the Board's Provincial allocations in reserves. The budget also allocates \$2,000,000 to the Capital Reserve to complement school renewal, allow for project economies of scale and enhanced costing.

The 2017-18 Budget Estimates includes the required new initiatives for the Board totaling \$590,000, with approximately 50% of the new initiatives representing ongoing commitments to the Board beyond the 2017-18 school year. The remaining initiatives are one-time expenditures required to maintain the Halton Catholic District School Board's high level of service.

Throughout the Budget Consolation process, Staff has made reference to the three reporting cycles: (1) Budget Estimates, approved by the Board of Trustees and submitted to the Ministry of Education in June, before the applicable school year begins; (2) Revised Budget Estimates, approved by the Board of Trustees and submitted to the Ministry of Education in December of the budgeted school year; and (3) Audited Financial Statements, also referred to as Actuals, approved by the Board of Trustees and submitted to the Ministry of Education in November, three months after year-end.

The following table compares the Board's financial position between 2017-18 Budget Estimates, 2016-17 Revised Budget Estimates, and 2015-16 Financial Statements (Actuals):

TABLE 6: FINANCIAL POSITION: PRIOR THREE REPORTING CYCLES			
	2017-18 Budget Estimates (As of June 20, 2017)	2016-17 Revised Estimates (Dec. 2016)	2015-16 Financial Statements (Actuals) (Nov. 2016)
Operating Surplus	\$38,000	\$14,000	\$299,000
Internally Restricted Reserves			
Operating Reserve	\$150,000	\$790,000	\$1,800,000
School Budget Rollovers	\$0	\$35,000	(\$625,000)
Capital Reserve	\$2,000,000	\$0	\$1,431,000
Capital Capacity Planning Reserve	\$0	\$0	\$71,000
Committed Capital Projects	(\$273,000)	(\$271,000)	\$156,000
Sinking Fund Interest Earned	(\$76,000)	(\$76,000)	(\$1,570,000)
Student Success Reserve	\$0	\$0	(\$193,000)
TOTAL Internally Restricted Reserves	\$1,801,000	\$478,000	\$1,070,000
TOTAL ACCUMULATED SURPLUS (DEFICIT) AVAILABLE FOR COMPLIANCE	\$1,839,000	\$492,000	\$1,369,000

Notice of Motion

At the June 6, 2017 Board meeting, Trustee Trites suggested the following motion:

BE IT RESOLVED, that Board of Trustees approve the proposed 2017-2018 budget without the aforementioned new initiatives and that staff propose them in a future budget cycle when financial pressures subside.

The elimination of \$590,000 in new initiatives would be added directly to the Board's Operating Reserve. \$325,000 of the new initiatives would also be required in the 2018/19 budget. The remaining \$265,000 are only required for the upcoming school year, as they are a one-time investment.

Below is a revised Financial Position should the motion pass.

TABLE 7: 2017-18 FINANCIAL POSITION AS OF JUNE 20, 2017-Eliminate New Initiatives			
	OPENING BALANCE	IN-YEAR CHANGE	CLOSING BALANCE
Operating Surplus	\$344,000	\$38,000	\$382,000
Internally Restricted Reserves			
Operating Reserve	\$3,296,000	\$740,000	\$4,036,000
School Budget Rollovers	\$320,000		\$320,000
Capital Reserve	\$5,384,000	\$2,000,000	\$7,384,000
Capital Capacity Planning Reserve	\$70,000		\$70,000
Committed Capital Projects	\$7,858,000	(\$273,000)	\$7,585,000
Sinking Fund Interest Earned	\$1,520,000	(\$76,000)	\$1,444,000
TOTAL Internally Restricted Reserves	\$18,448,000	\$2,391,000	\$20,839,000
TOTAL ACCUMULATED SURPLUS (DEFICIT) AVAILABLE FOR COMPLIANCE	\$18,792,000	\$2,429,000	\$21,221,000

With all initiatives included in the budget, Trustees would be approving a 2017-18 Budget Estimates of \$394,316,490. With all the new initiatives excluded, Trustees would be approving a 2017-18 Budget Estimates of \$393,726,490.

REVENUE PROJECTIONS (APPENDICES A-1 & A-9, F AND G)

Revenue has been estimated at \$406.3 million before compliance adjustments and \$394.3 million after including compliance adjustments. The total revenue after compliance adjustments includes \$356.6 million in grant revenue, \$2.8 million in other provincial grants (Appendix A-9), \$1.7 million in Federal grants, and \$4.4 million in other revenue and transfers from (to) internally restricted reserves, including Operating Reserve, Capital Reserve, Committed Capital Projects and Committed Sinking Fund. An additional \$13.0 million has been estimated for school generated funds and \$15.8 million in amortization of deferred capital contributions (DCC).

The grant revenue of \$356.6 million includes \$27.7 million in Teacher Qualification and Experience Allocation (Q&E) Grant, which represents an increase of \$900,000 over 2016-17 Revised Estimates. This grant includes the Early Childhood Educators (ECEs), which amounts to \$2.3 million. The remaining \$25.4 million relates to elementary and secondary teaching staff. This grant incorporates the additional staffing full time equivalent (FTE) required to accommodate growth and forecasted retirements placed at a projected grid step. Furthermore, the Q&E Grant includes a 0.5% lump sum allocation for professional development and a benefits trust adjustment (reduction) to support the transition to the Employee Life and Health Trusts (ELHTs).

Appendix F outlines the Board's provincial allocation, including the capital allocation, as compared to the 2016-17 Revised Estimates, 2016-17 Original Estimates and 2015-16 Actuals. The operating allocation calculated through the EFIS forms is 4.9% higher than the 2016-17 Revised Estimates, primarily due to increases in enrolment, salary and benefits benchmarks, and non-staffing component benchmarks. These operating allocation increases are mainly reflected in the Pupil Foundation Grant, Special Education Grant,

Learning Opportunities Grant, School Facilities Operations Grant, and Transportation Grant. Furthermore, the Learning Opportunities Grant increased significantly with the introduction of the Local Priorities Fund to address the addition of instruction and school support staff identified in the extension of collective agreements.

The capital allocation is higher than the 2016-17 Revised Estimates. Capital grants are in part, based on the Board's estimated capital expenses for the year, which are higher than the 2016-17 Revised Estimates and include capital grants relating to the new Milton #8 Catholic Elementary School (CES).

Appendix G outlines the changes in revenues from the 2016-17 Revised Estimates as submitted to the Ministry on December 15, 2016 through the EFIS forms, as well as changes since the June 6, 2017 Budget Estimates update. The only changes since June 6 are a decrease in the Q&E grant as a result of the 3.5 FTE increase in elementary teachers and the 4.0 FTE decrease in ECEs totaling (\$37,000). Also there was an increase of \$108,000 relating to the Education Program-Other announcement for French as a Second Language.

Overall, operating revenue (before PSAB adjustments) has increased by \$18.0 million over 2016-17 Revised Estimates. The majority of this increase is due to enrolment growth (increase of 730.4 Average Daily Enrolment (ADE) including 68.0 ADE international students over 2016-17 Revised Estimates), salary benchmark increases, and funding for staffing enhancements related to the collective agreement extensions.

ENROLMENT (APPENDIX C)

The majority of the Board's funding allocation is based on estimated Average Daily Enrolment. The elementary and secondary enrolments are both based on estimated Full-Time Equivalent (FTE) enrolment for October 31 and March 31. The two count dates are then averaged to give the annualized Average Daily Enrolment (ADE) used for funding purposes. Enrolment projections were submitted to the Ministry in December 2016 and incorporated into the projections released by the Ministry in April 2017.

Staff conducted a final review of the enrolment projections against actual registrations, and no further adjustments to elementary or secondary enrolment projections were required.

Therefore estimated elementary ADE is 22,551.5 students and 11,278.5 secondary students (excludes International Students). This represents an overall increase of 2.2% relative to the 2016-17 Revised Estimates.

EXPENSE PROJECTIONS (APPENDICES A-2 TO A-8, B, B-1, B-2, D-1, D-2, G, AND I)

Total expenses have been estimated at \$394.3 million (including compliance adjustments). These expenses include program expansion items listed in Appendix D-1, staffing enhancements listed in Appendix D-2, and new initiatives listed in Appendix D-3. The new initiatives are required for the Board to remain competitive in the labour market for non-union staff, implement a lead position and foundation for the Ministry directive of Equity and Inclusion, and achieve operational efficiencies and enhance security within the organization.

The salary and benefits budget has been estimated at \$309.4 million, which represents 87.0% of total operating expenses, and is \$13.8 million higher than the 2016-17 Revised Estimates. This is mainly due to enrolment growth, salary benchmark increases, staffing enhancements and new initiatives incorporated into this final budget.

The other operating expenses have been estimated at \$46.4 million or 13.0% of total operating budget. The capital expenses are estimated at \$9.1 million; school generated funds expenses amount to \$13.0 million; amortization of capital assets is estimated at \$17.0 million (\$602,000 higher than at 2016-17 Revised Estimates, due to the opening of the new St. Gregory the Great CES and various school improvement projects); and employee future benefits and accrued interest adjustments amount to (\$625,000).

School budgets of \$4.3 million have been included in the operating expenses, with \$1.9 million for elementary, \$1.4 million for secondary schools, and \$1.0 million for school contingencies (yet to be allocated by school).

The Special Education expenses, including salary and benefits and other operating expenses, amount to \$48.0 million (as listed in Appendix A-4), increasing from \$45.3 million presented in the 2016-17 Revised Estimates. The increase in expenses is due to staffing additions to address growth and staffing enhancements as part of collective agreement extensions. The additions include: 9.5 FTE Special Education Resource Teachers, 1.0 FTE Deaf and Hard of Hearing Teacher, 1.0 FTE Blind and Hard of Hearing Teacher, 1.0 FTE Speech Language Pathologist, 14.0 FTE Educational Assistants, 1.5 FTE Child and Youth Counsellors, 1.0 FTE Social Worker, 1.0 FTE SEA Lead, and 0.3 FTE SEA Secretary (as listed in Appendix D-2). The Special Education Allocation is \$43.3 million, plus \$1.8 million in funding for self-contained classes and \$2.2 million in other EPO and related revenues allocated to Special Education, for total Special Education revenues for enveloping purposes of \$47.3 million. As a result, the Special Education shortfall for 2017-18 Budget Estimates is \$733,000. It should however be noted that there are other areas within the GSN that are meant to complement the Special Education Expenditures, including a portion of the Teacher Qualification and Experience Grant for the Special Education Resource Teachers, and a portion to cover some of the professional / para-professional resources. The exact amount of these additional revenues are not tracked through the EFIS forms.

The Board Administration and Governance expenses, including salary and benefits and other operating expenses, amount to \$10.7 million (as listed in Appendix A-5), as compared to \$9.6 million at 2016-17 Revised Estimates. The increase in expenses is mainly as a result of salary benchmark increases, movement on the grid and \$380,000 in new initiatives listed in Appendix D-3 of which \$240,000 are one-year cost commitments. The Board Administration and Governance Grant allocation is \$9.5 million and other revenues attributed to this area are \$1.4 million, for a total of \$10.9 million for enveloping purposes. Therefore, the Board is in compliance with the enveloping provisions for this grant.

The 2017-18 Budget Objectives outlined in Appendix I directs staff to set aside sufficient funds to achieve an Operating Reserve of 1% of the provincial allocation over a 5 year period while achieving a balanced budget, to comply with the Ministry's Risk Assessment Analysis of the Board. Most recently, the Ministry Finance Officer informed staff that the 1% guideline has been revised to 2% of the provincial allocation, in order to maintain a low financial risk rating. As the Board is currently in a surplus position, transfers of \$150,000 to the Operating Reserve and \$2.0 million to the Capital Reserve were made.

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

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 Financial Activities. Appendix E outlines the capital projects budgeted for the 2017-18 fiscal year, including funding sources for each project.

Construction of capital assets is funded in part by the Ministry (referred to as supported funding), and in part by the Board's reserves (referred to as unsupported funding). Once construction is complete, capital assets are amortized over their useful life. The Ministry provides a grant to cover the portion of the amortization expense related to the Ministry supported funding, referred to as amortization of deferred capital contributions. This amounts to \$15.8 million, as outlined in Appendix A-1. However, as mentioned under the Expenses section above and in Appendix A-2, amortization expense is estimated at \$17.0 million. The difference of \$1.2 million has to be funded through other areas of the budget.

UPDATED 2017-18 BUDGET SCHEDULE (APPENDIX H)

As the budget schedule indicates, staff intends to file the final 2017-18 Budget Estimates with the Ministry by the June 30, 2017 deadline.

BALANCED BUDGET, ENVELOPING, FLEXIBILITY & OTHER REPORTING REQUIREMENTS

School Boards continue to be responsible for setting their budgets. Education funding recognizes that school boards need flexibility to decide how best to allocate resources within those budgets. At the same time, there are restrictions on how school boards may use certain components of their allocation. The different types of spending restrictions for boards are as follows:

1. Budgets must be balanced.
2. Class-size targets are to be met.
3. The Special Education Grant is limited to special education expenditures.
4. The allocations within the Student Achievement Envelope of the Learning Opportunities Grant are limited for use collectively on seven programs.
5. The Library Staff Allocation is to be used to fund library staff.
6. The Per-Pupil Amount Allocation within the Indigenous Education Grant is limited to expenditures that support the Framework. Each board is required to spend at least half of the minimum funding received through this Allocation for the dedicated Indigenous Education Lead position and confirm that any remainder has been used to support the Framework through its Board Action Plan (BAP).
7. The Mental Health Leader Allocation is to be used to ensure that each board has at least one Mental Health Leader.
8. New Teacher Induction Program (NTIP) funding is to be used for eligible NTIP expenditures which are required to meet NTIP program requirements.

9. School Board Administration and Governance spending shall not exceed the envelope (excluding internal audit).
10. The School Renewal Allocation is primarily limited to capital renewal expenditures.
11. The School Condition Improvement Allocation is to be used for renewal expenditures that are capitalized.
12. Capital funding is to be used for approved capital projects.
13. The Temporary Accommodation Allocation is to be used for portable moves, leases, and purchases, as well as lease costs for permanent instructional space.
14. A portion of GSN funding is to be used first for minor tangible capital assets (furniture and equipment that is capitalized).
15. The Ministry also provides funding outside the GSN through Education Programs -Other (EPO) for a variety of projects. Restrictions related to this funding are included in Transfer Payment contracts.

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

CONCLUSION:

The final draft of the 2017-18 Budget Estimates reflects an update to the projected funding and the most current expenditures based on the best available information at this time.

Once information on actual enrolments and related staffing adjustments becomes available, budget revisions will be required. Any necessary budget revisions will be reviewed by Senior Staff. The Ministry will also require the submission of Revised Estimates in December 2017, based on the actual October 31 enrolment and funding from the Province will be adjusted to reflect any changes. Any other Provincial operating grants that are announced up to the Revised Estimates date will also be included along with the corresponding expenditures.

Budget pressures that will continue to exist include: sick leave trends, benefits funding gap, repairs and maintenance of aging schools, additional costs associated with employee transitions to the Employee Life and Health Trusts, and increasing transportation costs. In order to relieve these pressures, the Board will explore revenue generating options, such as expanding or enhancing student programs (e.g. International Students, Advanced Placement, and International Baccalaureate) and expanding facility rental programs. The Board will also explore measures to achieve efficiencies, such as school closure and consolidation projects, which would realize continual cost savings beyond the 2017-18 fiscal year.

It is expected that the Board will balance the budget and identify savings and revenues going forward.

RECOMMENDATION:

RESOLUTION (AMENDED)

*Moved by:
Seconded by:*

RESOLVED, that the Halton Catholic District School Board approve the 2017-18 Budget Estimates in the amount of \$393,726,490 (excluding new initiatives).

REPORT PREPARED BY:

J. CHANTHAVONG
MANAGER OF BUDGET AND CAPITAL

REPORT REVIEWED BY:

A. LOFTS
SENIOR ADMINISTRATOR, FINANCIAL SERVICES

REPORT SUBMITTED BY:

R. NEGOI
SUPERINTENDENT OF BUSINESS AND TREASURER OF THE BOARD

REPORT APPROVED BY:

P. DAWSON
DIRECTOR OF EDUCATION AND SECRETARY OF THE BOARD

Halton Catholic District School Board
Revenue
2017/2018 Budget Estimates

Appendix A-1

	2017/2018 Budget Estimates	2016/2017 Revised Estimates	2016/2017 Original Budget	2015/2016 Actuals
	(in PSAB Format)	(in PSAB Format)	(in PSAB Format)	(in PSAB Format)
OPERATING REVENUE				
Province of Ontario				
Legislative Grants	\$ 268,005,480	\$ 254,414,945	\$ 253,132,369	\$ 248,710,602
Municipal Taxes	88,560,247	86,191,000	86,119,550	85,297,338
	<u>356,565,727</u>	<u>340,605,945</u>	<u>339,251,919</u>	<u>334,007,940</u>
Other Provincial Grants				
Prior Year Grant Adjustment - Operating	-	-	-	(1,000,594)
Other Provincial Grants (Appendix A-9)	2,793,746	3,143,025	2,296,977	3,417,345
	<u>2,793,746</u>	<u>3,143,025</u>	<u>2,296,977</u>	<u>2,416,751</u>
Other Revenue				
Government of Canada	1,695,066	1,686,312	1,637,646	1,612,107
Tuition Fees	2,948,000	2,058,550	1,909,750	1,408,801
Use of Schools/Rentals	1,300,000	1,076,000	848,000	934,690
Cafeteria/Vending/Uniform Commissions	-	-	-	57,397
Interest Revenue	75,000	50,000	50,000	78,543
Donations	-	2,934	-	1,770
Miscellaneous Recoveries	-	-	-	107,059
Recoveries - Secondments	1,703,100	1,628,218	1,497,235	1,557,414
Miscellaneous Revenue	930,000	1,469,857	1,365,774	1,264,650
EDC Revenue	9,500,000	9,000,000	8,000,000	2,424,873
	<u>18,151,166</u>	<u>16,971,871</u>	<u>15,308,405</u>	<u>10,579,959</u>
School Generated Funds Revenue	<u>13,000,000</u>	<u>12,500,000</u>	<u>12,500,000</u>	<u>12,665,806</u>
Amortization of Deferred Capital Contribution	<u>15,770,167</u>	<u>15,114,896</u>	<u>14,746,120</u>	<u>14,505,808</u>
Total Operating Revenue	<u>406,280,806</u>	<u>388,335,737</u>	<u>384,103,421</u>	<u>374,176,265</u>
Available for Compliance				
(Surplus) Deficit - Operating	(38,090)	(13,988)	(15,383)	(298,828)
Available for Compliance - Transfer from (to) Internally Reserve (net) [Note#1]	(1,800,903)	(477,422)	341,060	(1,069,968)
Total (Surplus) Deficit Available for Compliance	<u>(1,838,993)</u>	<u>(491,410)</u>	<u>325,677</u>	<u>(1,368,796)</u>
Unavailable for Compliance				
Unavailable for Compliance (PSAB Adjustment)	(167,105)	(158,253)	(158,253)	(150,124)
Amortization of EFB - Retirement Gratuity & ERIP Liability	-	-	-	-
Amortization of EFB - Retirement/Health/Dental/Life Insurance	(458,218)	(458,219)	(458,219)	(458,219)
Unavailable for Compliance (Increase) Decrease in School Generated Funds	-	-	-	97,136
Revenues Recognized for Land	(9,500,000)	(9,000,000)	(8,000,000)	(2,424,873)
Total Unavailable for Compliance (Surplus)	<u>(10,125,323)</u>	<u>(9,616,472)</u>	<u>(8,616,472)</u>	<u>(2,936,080)</u>
Total Annual (Surplus) Deficit	<u>(11,964,316)</u>	<u>(10,107,882)</u>	<u>(8,290,795)</u>	<u>(4,304,876)</u>
Total Revenue After PSAB Adjustment	<u>\$ 394,316,490</u>	<u>\$ 378,227,855</u>	<u>\$ 375,812,626</u>	<u>\$ 369,871,388</u>

Note #1				
Net Transfer (to) from Operating Reserve	(150,000)	(790,000)		(1,800,000)
Net Transfer (to) from Capital Reserve	(2,000,000)			(1,431,006)
Net Transfer (to) from Student Success, PDSS & School Activities Reserve		(35,000)		746,630
Net Transfer (to) from Committed Capital Projects	272,715	271,196	264,678	(156,118)
Net Transfer (to) from Committed Sinking Fund	76,382	76,382	76,382	1,570,526
	<u>\$ (1,800,903)</u>	<u>\$ (477,422)</u>	<u>\$ 341,060</u>	<u>\$ (1,069,968)</u>

Halton Catholic District School Board
Expenditure Summary
2017/2018 Budget Estimates

Appendix A-2

	2017/2018 Budget Estimates	2016/2017 Revised Estimates	2016/2017 Original Budget	2015/2016 Actuals
	(in PSAB Format)	(in PSAB Format)	(in PSAB Format)	(in PSAB Format)
Classroom Instruction				
Classroom Teachers	\$ 208,346,768	\$ 198,266,200	\$ 198,876,593	\$ 194,188,544
Occasional Teachers	5,057,600	4,911,109	4,358,000	4,864,375
Early Childhood Educators (ECE) & Supply	8,394,100	8,039,250	7,821,015	7,857,723
Teacher Assistants	20,595,200	19,811,300	19,772,214	20,029,379
Textbooks & Classroom Supplies	7,241,999	7,309,509	7,249,499	6,780,730
Computers	1,977,000	2,079,114	1,750,103	2,244,284
Professionals, Paraprofessionals & Technical	11,811,222	11,314,082	10,556,613	10,372,847
Library & Guidance	4,473,490	4,547,116	4,953,434	4,941,029
Staff Development	1,989,850	2,144,879	1,806,112	2,734,507
Subtotal Classroom Instruction (Appendices A-3 & A-4)	269,887,229	258,422,559	257,143,583	254,013,418
Non Classroom - School Support Services				
School Administration (Appendix A-3)	21,900,403	20,642,269	20,257,152	20,486,688
Teacher Consultants (Appendices A-3 & A-4)	4,743,931	4,445,266	4,576,903	4,260,076
Continuing Education (Appendix A-7)	6,547,912	6,511,700	6,093,367	6,076,899
Subtotal Non Classroom - School Support Services	33,192,246	31,599,235	30,927,422	30,823,663
Recoverable Expenses	1,703,100	1,628,218	1,497,235	1,557,414
Other Non Classroom				
Board Administration (Appendix A-5)	10,743,596	9,635,774	9,614,195	9,115,388
Transportation (Appendix A-8)	7,983,743	7,365,494	7,272,313	6,692,172
Subtotal Other Non Classroom	18,727,339	17,001,268	16,886,508	15,807,559
Pupil Accommodation				
School Operations & Maintenance	30,525,659	30,003,900	29,865,723	27,935,037
ALC & Portable Leases	1,770,000	1,613,000	1,613,000	1,571,566
Debt Charges	47,375	47,375	47,375	47,375
Other Debenture Payments (Interest only from 10-11)	9,041,338	9,583,205	9,583,205	10,096,616
Subtotal Pupil Accommodations (Appendix A-6)	41,384,372	41,247,480	41,109,303	39,650,594
School Generated Funds Expenses	13,000,000	12,500,000	12,500,000	12,762,942
Amortization Expense	17,047,527	16,445,566	16,365,046	15,864,140
Total Expenses Before PSAB Adjustments	\$ 394,941,813	\$ 378,844,326	\$ 376,429,097	\$ 370,479,730
PSAB Adjustments				
<i>Increase in Employee Future Benefits</i>	(458,218)	(458,218)	(458,218)	(458,218)
<i>(Decrease) in Accrued Interest on Debentures</i>	(167,105)	(158,253)	(158,253)	(150,124)
Total PSAB Adjustments	\$ (625,323)	\$ (616,471)	\$ (616,471)	\$ (608,342)
Total Expenses After PSAB Adjustments	\$ 394,316,490	\$ 378,227,855	\$ 375,812,626	\$ 369,871,388

Halton Catholic District School Board
Instruction Expenditures
2017/2018 Budget Estimates

Appendix A-3

	2017/2018 Budget Estimates (in PSAB Format)	2016/2017 Revised Estimates (in PSAB Format)	2016/2017 Original Budget (in PSAB Format)	2015/2016 Actuals (in PSAB Format)
CLASSROOM				
Regular Day School				
Classroom Teachers - Salaries & Benefits	\$ 188,693,168	\$ 180,121,400	\$ 180,392,211	\$ 176,165,189
Classroom Teachers - ESL - Salaries & Benefits	2,716,700	2,643,400	2,831,747	2,715,521
Classroom Teachers - Travel	14,000	13,000	12,000	12,716
Occasional Teachers - Salaries & Benefits	4,043,500	3,924,000	3,502,000	3,905,457
Early Childhood Educators (ECE) - Salaries & Benefits	8,067,900	7,739,500	7,563,515	7,568,918
Supply ECE - Salaries & Benefits	326,200	299,750	257,500	288,805
Textbooks & Classroom Material	5,590,399	5,501,294	5,339,261	5,388,915
Furniture & Equipment	332,130	407,955	324,230	633,330
Computer - Furniture & Equipment	157,400	361,114	272,103	742,671
Computer - Supplies & Services	1,610,600	1,509,000	1,469,000	1,353,609
Professionals & Paraprofessionals - Computer - Salaries & Benefits	2,284,822	2,196,550	1,955,685	1,941,225
Professionals & Paraprofessionals - Salaries & Benefits	2,144,500	2,026,007	1,910,960	1,866,940
Professionals & Paraprofessionals - Supplies & Equipment	769,700	773,525	847,401	727,745
Library & Guidance - Salaries & Benefits	4,095,700	4,205,700	4,628,974	4,560,924
Library & Guidance - Books & Supplies	377,790	341,416	324,460	380,105
Staff Development	1,931,850	2,095,379	1,731,612	2,638,563
Total Regular Day School - Classroom	223,156,359	214,158,990	213,362,659	210,890,634
NON-CLASSROOM				
Consultants				
Teacher Consultants - Salaries & Benefits	3,032,600	3,041,051	3,156,575	2,840,823
Teacher Consultants - Supplies & Services	425,867	353,089	329,600	357,826
Subtotal Consultants	3,458,467	3,394,140	3,486,175	3,198,649
School Administration				
School Administration - Salaries & Benefits	20,833,500	19,534,520	19,350,744	19,256,172
School Administration - Supplies & Services	1,066,903	1,107,749	906,408	1,230,516
Subtotal School Administration	21,900,403	20,642,269	20,257,152	20,486,688
Total Regular Day School - Non Classroom	25,358,870	24,036,409	23,743,327	23,685,337
Recoverable Expenses	1,703,100	1,628,218	1,497,235	1,557,414
Total Instruction Expenses	\$ 250,218,329	\$ 239,823,617	\$ 238,603,221	\$ 236,133,385

**Halton Catholic District School Board
Special Education Expenditures
2017/2018 Budget Estimates**

Appendix A-4

	2017/2018 Budget Estimates (in PSAB Format)	2016/2017 Revised Estimates (in PSAB Format)	2016/2017 Original Budget (in PSAB Format)	2015/2016 Actuals (in PSAB Format)
CLASSROOM				
Classroom Teachers - Salaries & Benefits	\$ 16,861,100	\$ 15,436,800	\$ 15,589,035	\$ 15,250,528
Classroom Teachers - Travel	61,800	51,600	51,600	44,590
Teacher Assistants - Salaries & Benefits	20,595,200	19,811,300	19,772,214	20,029,379
Supply Teacher Assistants - Salaries & Benefits	1,014,100	987,109	856,000	958,918
Textbooks & Classroom Material	247,070	327,860	313,608	326,046
Furniture & Equipment	1,072,400	1,072,400	1,272,400	432,439
Computer Equipment	209,000	209,000	9,000	148,004
Professionals & Paraprofessionals - Salaries & Benefits	6,482,800	6,220,000	5,739,567	5,677,389
Professionals & Paraprofessionals - Supplies & Equipment	129,400	98,000	103,000	159,547
Workshops	58,000	49,500	74,500	95,943
Subtotal Classroom	46,730,870	44,263,569	43,780,924	43,122,783
NON CLASSROOM				
Consultants - Salaries & Benefits	1,222,500	1,004,200	1,043,802	1,013,969
Consultants - Supplies & Services	62,964	46,926	46,926	47,458
Subtotal Consultants	1,285,464	1,051,126	1,090,728	1,061,427
Total Special Education Expenses	\$ 48,016,334	\$ 45,314,695	\$ 44,871,652	\$ 44,184,211

Halton Catholic District School Board
Board Administration and Governance Expenditures
2017/2018 Budget Estimates

Appendix A-5

	2017/2018 Budget Estimates	2016/2017 Revised Estimates	2016/2017 Original Budget	2015/2016 Actuals
	(in PSAB Format)	(in PSAB Format)	(in PSAB Format)	(in PSAB Format)
Governance /Trustees	\$ 212,800	\$ 207,900	\$ 207,900	\$ 155,330
Directors & Supervisory Officers				
Salaries & Benefits	1,758,000	1,598,300	1,613,009	1,741,994
Supplies & Services	140,850	113,800	113,800	126,166
Furniture & Equipment	8,900	11,065	10,450	1,924
Other Expenditures	20,350	18,850	18,850	11,097
Subtotal Directors & Supervisory Officers	1,928,100	1,742,015	1,756,109	1,881,181
Business & General Administration				
Salaries & Benefits	3,983,800	3,565,400	3,515,965	3,282,764
Supplies & Services	355,840	362,683	375,073	211,330
Furniture & Equipment	27,700	30,000	30,000	29,464
Fees & Contractual Services	631,117	528,170	513,170	440,389
Other Expenditures	226,417	219,167	219,167	199,230
Parent Engagement Expenses	38,752	38,627	38,567	32,499
Subtotal Business & General Administration	5,263,626	4,744,047	4,691,942	4,195,676
Human Resources				
Salaries & Benefits	1,646,650	1,491,050	1,477,077	1,485,321
Supplies & Services	90,409	79,509	79,509	52,589
Furniture & Equipment	9,500	9,500	9,500	1,016
Fees & Contractual Services	489,853	286,353	266,353	268,514
Other Expenditures	13,600	11,600	11,600	15,064
Subtotal Human Resources	2,250,012	1,878,012	1,844,039	1,822,504
Information Technology				
Salaries & Benefits	625,178	581,300	580,705	581,167
Supplies & Services	18,400	23,000	23,000	32,163
Furniture & Equipment	10,500	15,500	15,500	10,067
Other Expenditures	15,000	5,000	5,000	4,891
Subtotal Information Technology	669,078	624,800	624,205	628,289
Bank Financing Charges				
Operating Interest & Bank Charges	57,280	89,000	140,000	59,124
Subtotal Bank Financing Charges	57,280	89,000	140,000	59,124
Operations & Maintenance				
Utilities	156,700	145,000	145,000	137,428
Building Repairs & Maintenance	103,000	103,000	103,000	133,365
Landscape & Snow Removal	33,000	33,000	33,000	39,608
Fire/Security/Monitoring	3,000	3,000	3,000	1,901
Waste Disposal	3,000	3,000	3,000	-
Contractual Services	64,000	63,000	63,000	60,840
Building Improvements				142
Subtotal Operations & Maintenance	362,700	350,000	350,000	373,284
Total Board Administration Expenses	\$ 10,743,596	\$ 9,635,774	\$ 9,614,195	\$ 9,115,388

Halton Catholic District School Board
Pupil Accommodation Expenses
2017/2018 Budget Estimates

Appendix A-6

	2017/2018 Budget Estimates <small>(in PSAB Format)</small>	2016/2017 Revised Estimates <small>(in PSAB Format)</small>	2016/2017 Original Budget <small>(in PSAB Format)</small>	2015/2016 Actuals <small>(in PSAB Format)</small>
School Operations				
Salaries & Benefits	\$ 10,181,700	\$ 10,207,500	\$ 10,329,323	\$ 9,959,089
Professional Development	21,160	18,000	18,000	12,236
Community Use of Schools	438,000	462,752	462,752	149,920
Utilities - Hydro	5,846,000	4,922,195	4,922,195	4,829,503
Utilities - Natural Gas	804,880	790,000	790,000	566,019
Utilities - Water & Sewer	630,000	802,000	802,000	615,435
Maintenance - Supplies & Materials	823,000	890,000	890,000	821,780
Travel & Mileage	66,800	89,000	89,000	67,191
Custodial Equipment Repairs	80,000	135,000	135,000	108,849
Creative Playground Equipment	20,000	25,000	25,000	11,467
Telephone	16,910	18,250	18,250	16,213
Plant Office	16,904	20,200	20,200	20,056
School Maintenance Services	6,914,721	6,692,000	6,692,000	6,878,033
Furniture & Equipment	78,000	150,000	150,000	34,361
Professional Fees	430,278	541,458	631,458	345,430
Contractual Services - Security, Fire, etc.	3,303,231	3,256,255	2,906,255	2,489,444
Insurance	608,075	728,000	728,000	610,041
Portables Set-ups/Moving Expenses	36,000	46,500	46,500	190,311
Continuing Education/ALC Operating Costs	210,000	209,790	209,790	209,660
Subtotal School Operations	<u>30,525,659</u>	<u>30,003,900</u>	<u>29,865,723</u>	<u>27,935,037</u>
New Pupil Places				
Portable Leases & Moving expenses	1,770,000	1,613,000	1,613,000	1,571,566
Subtotal New Pupil Places	<u>1,770,000</u>	<u>1,613,000</u>	<u>1,613,000</u>	<u>1,571,566</u>
Debt Charges				
Debt Charges - Permanent Financing of NPF	47,375	47,375	47,375	47,375
Subtotal Debt Charges	<u>47,375</u>	<u>47,375</u>	<u>47,375</u>	<u>47,375</u>
Other Debenture Payments				
LEIP Debenture Interest	204,460	225,518	225,518	245,770
OSBFC Debenture Interest	4,518,342	4,833,452	4,833,452	5,129,118
OFA Debenture Interest	4,318,536	4,524,235	4,524,235	4,721,729
Subtotal Other Debenture Payments	<u>9,041,338</u>	<u>9,583,205</u>	<u>9,583,205</u>	<u>10,096,616</u>
Total Pupil Accommodation Expenses	<u>\$ 41,384,372</u>	<u>\$ 41,247,480</u>	<u>\$ 41,109,303</u>	<u>\$ 39,650,594</u>

Halton Catholic District School Board
Continuing Education/Adult Learning Centre Expenditures
2017/2018 Budget Estimates

	2017/2018 Budget Estimates (in PSAB Format)	2016/2017 Revised Estimates (in PSAB Format)	2016/2017 Original Budget (in PSAB Format)	2015/2016 Actuals (in PSAB Format)
Continuing Education				
Salaries & Benefits	\$ 5,192,266	\$ 5,303,505	\$ 4,936,059	\$ 4,996,089
Supplies & Services	243,444	226,079	206,692	186,691
Furniture & Equipment	22,000	27,000	17,000	5,811
Fees & Contractual Services	44,250	36,600	25,100	13,314
ALC Leases/Rentals	1,045,952	918,516	908,516	874,994
Total Continuing Education Expenses	\$ 6,547,912	\$ 6,511,700	\$ 6,093,367	\$ 6,076,899

**Halton Catholic District School Board
Transportation Expenditures
2017/2018 Budget Estimates**

Appendix A-8

	2017/2018 Budget Estimates (in PSAB Format)	2016/2017 Revised Estimates (in PSAB Format)	2016/2017 Original Budget (in PSAB Format)	2015/2016 Actuals (in PSAB Format)
Transportation - General				
Salaries & Benefits	\$ 454,430	\$ 398,417	\$ 386,668	\$ 380,711
Supplies & Services	57,277	57,203	54,891	26,337
Furniture & Equipment	6,101	6,101	6,521	3,424
Fees & Contractual Services	118,062	118,545	115,385	102,397
Subtotal Transportation - General	<u>635,870</u>	<u>580,266</u>	<u>563,465</u>	<u>512,869</u>
Transportation - Home to School	<u>7,347,873</u>	<u>6,785,228</u>	<u>6,708,848</u>	<u>6,179,303</u>
Total Transportation Expenses	<u><u>\$ 7,983,743</u></u>	<u><u>\$ 7,365,494</u></u>	<u><u>\$ 7,272,313</u></u>	<u><u>\$ 6,692,172</u></u>

Halton Catholic District School Board
Other Provincial Grants
2017/2018 Budget Estimates

Appendix A-9

Grant Description	2017/2018 Original Budget Estimates	2016/2017 Revised Budget Estimates	2016/2017 Original Budget Estimates
A. Prkacin - EPO			
French As A Second Language	\$ 108,010	\$ 113,612	\$ 113,612
Early Development Instrument		26,480	
Early Years Leadership Strategy	95,130	95,130	95,130
Renewed Mathematics Strategy	468,986	468,986	422,458
	672,126	704,208	631,200
B. Browne - EPO			
Autism Support & Training	51,364	49,926	49,926
Learning For All			46,528
Ontario Autism Program	136,889	174,809	
Board Leadership Development Strategy (BLDS)		52,571	
	188,253	277,306	96,454
C. McGillicuddy - EPO			
Specialist Highskills Major (SHSM) Special Funding		61,053	
Re-Engagement 12 & 12+		4,469	
Gap Closing for Grade 7-12		32,340	
	-	97,862	-
C. Cipriano - EPO			
Parents Reaching Out (PRO)		40,604	
Parents Reaching Out - Regional		12,500	
Teacher Learning & Leadership Program - PKE		44,243	
Teacher Learning & Leadership Program - Mahler		32,360	
Teacher Learning & Leadership Program - Ramirez		14,121	
Teacher Learning & Leadership Program - Daugherty		47,033	
Teacher Learning & Leadership Program - Brun Del Re		23,930	
	-	214,791	-
T. Pinelli - EPO			
Safe, Equitable & Inclusive Schools	91,179	90,849	90,849
	91,179	90,849	90,849
J. O'Hara - EPO			
Transitional Support - MOU	66,000	68,083	80,473
	66,000	68,083	80,473
G. Corbaccio - EPO			
Outreach Coordinator	73,600	73,600	73,600
	73,600	73,600	73,600
Sub-total	1,091,158	1,526,699	972,576
OYAP Grant	99,949	106,439	106,439
Province Of Ontario - Citizenship	1,186,000	1,052,668	1,119,562
LBS Grant	97,900	98,400	98,400
PBLA 1X Funding		38,819	
Province Of Ontario - HOME	318,739	320,000	
Sub-total	1,702,588	1,616,326	1,324,401
Total Other Provincial Grants per Appendix A-1	\$ 2,793,746	\$ 3,143,025	\$ 2,296,977

Halton Catholic District School Board
Summary of Expenses by Expense Type
2017/2018 Budget Estimates

Appendix B

	2017/2018 Budget Estimates	% of total budget	\$ increase (from 16/17 to 17/18)	% increase (from 16/17 to 17/18)	2016-2017 Revised Estimates	% of total budget	2015/2016 Actuals	% of total budget
Operating								
Salary & Wages	\$ 265,555,351	74.6%	\$ 12,630,630	5.0%	\$ 252,924,721	74.3%	\$ 246,968,434	74.6%
Employee Benefits	43,889,391	12.3%	1,165,048	2.7%	42,724,343	12.6%	42,816,128	12.9%
Total Salaries & Benefits	309,444,742	87.0%	13,795,678	4.7%	295,649,064	86.9%	289,784,562	87.5%
Professional Development	926,100	0.3%	80,977	9.6%	845,123	0.2%	919,141	0.3%
Supplies & Services (Appendix B-1)	26,247,173	7.4%	855,329	3.4%	25,391,844	7.5%	24,081,126	7.3%
Replacement Furniture & Equipment	2,500	0.0%	(24,000)	-90.6%	26,500	0.0%	6,066	0.0%
Operating Interest	57,280	0.0%	(31,720)	-35.6%	89,000	0.0%	59,124	0.0%
Rentals & Leases	2,587,683	0.7%	318,467	14.0%	2,269,216	0.7%	2,222,375	0.7%
Fees & Contractuals (Appendix B-2)	14,789,493	4.2%	575,535	4.1%	14,213,958	4.2%	12,436,718	3.8%
Other	704,650	0.2%	(160,309)	-18.5%	864,959	0.3%	866,335	0.3%
ALC Lease/Rentals	1,045,952	0.3%	127,436	13.9%	918,516	0.3%	874,994	0.3%
Total Other Operating	46,360,831	13.0%	1,741,715	3.9%	44,619,116	13.1%	41,465,879	12.5%
Total Operating Expenses	355,805,573	100.0%	15,537,393	4.6%	340,268,180	100.0%	331,250,441	100.0%
Capital								
Debt Charges & Interest	47,375	0.5%	-	-	47,375	0.5%	47,375	0.4%
OSBFC Debenture Interest Payments	4,518,342	49.7%	(315,110)	-6.5%	4,833,452	50.2%	5,129,118	48.5%
OFA Debenture Interest Payments	4,522,996	49.8%	(226,757)	-4.8%	4,749,753	49.3%	4,967,499	46.9%
Total Capital Expenses	9,088,713	100.0%	(541,867)	-5.6%	9,630,580	100.0%	10,143,992	100.0%
PSAB Adjustments								
School Generated Funds	13,000,000	44.2%	500,000	4.0%	12,500,000	44.1%	12,762,942	3.9%
Amortization Expenses	17,047,527	57.9%	601,961	3.7%	16,445,566	58.1%	15,864,140	4.8%
Increase in Employee Future Benefits	(458,218)	-1.6%	-	-	(458,218)	-1.6%		0.0%
(Decrease) in Accrued Interest on Debenture	(167,105)	-0.6%	(8,852)	5.6%	(158,253)	-0.6%	(150,124)	-0.5%
	(625,323)	-2.1%	(8,852)	1.4%	(616,471)	-2.2%	(150,124)	-0.5%
Total PSAB Adjustments	29,422,204	100.0%	1,093,109	3.9%	28,329,095	100.0%	28,476,958	8.6%
Total Expenses	\$ 394,316,490	100.0%	\$ 16,088,635	4.3%	\$ 378,227,855	100.0%	\$ 369,871,391	100.0%

**Supplies and Services Expenses
2017/2018 Budget Estimates**

Description	2017/2018 Budget Estimates	2016/2017 Revised Budget Estimates	2015/2016 Actual
Advertising	\$ 91,030	\$ 120,373	\$ 181,228
Application Software	67,909	98,209	42,871
Asphalt/Concrete	100,000	350,000	323,740
Association & Membership Fees	4,000	4,000	3,672
Audio Visual Materials	150,500	150,500	134,999
Automobile Reimbursement	481,766	429,916	392,482
Conferences/Workshops	-	12,500	13,811
Copying Instructional	373,000	371,900	219,029
Field Trips	677,314	749,479	750,773
Instructional Materials	1,950,019	2,228,255	1,320,276
Instructional Supplies	2,323,527	1,847,936	2,882,140
Library Books	291,790	241,720	241,584
Maintenance Supplies & Services	7,523,621	6,956,731	6,868,943
Miscellaneous	44,500	60,020	81,097
Non-Capital Furniture & Equipment	1,528,181	2,070,435	2,950,054
Office Supplies & Services	91,718	234,389	227,348
Other Travel	10,300	12,350	14,586
Other Strategic Communication	4,150	4,150	-
Periodicals	32,350	32,600	42,315
Plant Operations Supplies	838,000	905,000	746,008
Postage	19,315	23,065	36,652
Printing & Photocopying	265,423	269,823	351,280
Recruitment of Staff	22,720	22,800	31,302
Repairs	289,574	339,274	248,038
SGF Reimbursements	-	-	2,126,136
Telecommunications	513,602	466,669	607,238
Textbooks & Learning Materials	1,037,284	552,265	1,177,340
Utilities - Electricity	6,007,500	5,160,485	5,078,962
Utilities - Heating (Gas & Other)	821,080	815,000	580,736
Utilities - Water & Sewage	640,000	812,000	624,343
Vehicle Maintenance & Supplies	38,000	40,000	22,991
Waste Disposal	9,000	10,000	11,424
Total Services and Supplies Expenses	\$ 26,247,173	\$ 25,391,844	\$ 24,081,126

Notes:

"Maintenance Supplies and Service" plus "Utilities-Electricity" represent an approximate \$1.4 million increase over the 2016/17 Revised Estimates.

Halton Catholic District School Board
Fees and Contractual Expenses
2017-2018 Budget Estimates

Appendix B-2

Description	2017/2018 Budget Estimates	2016/2017 Revised Budget Estimates	2015/2016 Actual
Audit Fees	\$ 82,098	\$ 85,998	\$ 83,007
Legal Fees	263,200	247,680	182,805
Other Professional Fees*	703,547	712,751	478,237
Other Contractual Services**	1,371,058	1,389,415	1,309,156
Contractual Custodial Services	2,908,731	2,894,125	2,243,981
Contractual Waste Disposal	247,000	225,000	198,742
Miscellaneous	35,000	35,000	173,812
Transportation***	7,465,935	6,903,773	6,281,700
Temporary Assistance	92,500	39,500	44,867
Courier	140,050	134,250	100,983
Software Fees & Licenses	745,899	692,064	614,692
Hardware Maintenance	100,000	100,000	96,919
Insurance	634,475	754,402	627,818
Total Fees and Contractual Expenses	\$ 14,789,493	\$ 14,213,958	\$ 12,436,719

*Including Plant & Maintenance Professional fees of \$598,366, HR fees for grievances/negotiations of \$30,000, Special Education psychological assessment fees of \$65,000, Capital capacity planning of \$36,217, etc.

** Including commissionaires expenses (School Services) of \$270,000, employee assistance program (Human Resources) of \$183,000, Ceridian fee (Payroll Services) of approximately \$150,000, infrastructure and cabling services (IT) for \$135,000, and Halinet/CanCopy (Curriculum Services) \$125,000, BAS software conversion and maintenance fee for \$90,000.

***Transportation represents the majority of the budget increase.

**Halton Catholic District School Board
Average Daily Enrolment (ADE)
2017/2018 Budget Estimates**

Appendix C

	2017/2018 ORIGINAL ESTIMATES				2016/2017 REVISED ESTIMATES				2016/2017 ORIGINAL ESTIMATES			2015/2016	
	Projected FTE Oct 31/17	Projected FTE Mar 31/18	Projected ADE	% Change	Actual FTE Oct 31/16	Projected FTE Mar 31/17	Revised ADE	% Change	Projected FTE Oct 31/16	Projected FTE Mar 31/17	Original ADE	Actual ADE	% Change
	JK	2,043.00	2,043.00	2,043.00	0.0%	2,040.00	2,048.00	2,044.00	5.9%	1,930.00	1,930.00	1,930.00	2,064.50
SK	2,148.00	2,148.00	2,148.00	-2.3%	2,195.00	2,203.00	2,199.00	1.1%	2,175.00	2,175.00	2,175.00	2,212.00	0.8%
Gr. 1 to 3	6,898.00	6,916.00	6,907.00	0.1%	6,891.00	6,916.00	6,903.50	-0.2%	6,893.00	6,939.00	6,916.00	6,725.50	3.3%
Gr. 4 to Gr. 8	11,437.00	11,470.00	11,453.50	2.1%	11,215.00	11,229.00	11,222.00	0.8%	11,132.00	11,133.00	11,132.50	10,964.00	0.3%
Elementary Day School Enrolment	22,526.00	22,577.00	22,551.50	0.8%	22,341.00	22,396.00	22,368.50	1.0%	22,130.00	22,177.00	22,153.50	21,966.00	1.1%
Secondary Day School Enrolment	11,421.72	11,135.19	11,278.46	5.1%	10,866.63	10,595.48	10,731.06	1.3%	10,766.73	10,420.43	10,593.58	10,371.55	4.7%
Total Day School ADE	33,947.72	33,712.19	33,829.96	2.2%	33,207.63	32,991.48	33,099.56	1.1%	32,896.73	32,597.43	32,747.08	32,337.55	2.2%

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

Program Enhancements (Included in the Budget)

	<i>Description</i>	<i>Requested By</i>	<i>Link to Board Strategic Plan</i>	<i>Total</i>	<i>Budget Off-set</i>	<i>Proposed Total (June 6)</i>	<i>Reductions</i>	<i>Revised Total</i>
1	Upgrades required to school network wireless infrastructure and operating costs	R. Negoj	Foundational Elements (#1 and #4) and Achieving (#1)	\$ 338,000		\$ 338,000	\$ (108,000)	\$ 230,000
2	Financial Services re-organization to change analyst position to manager position	R. Negoj	Foundational Elements (#5) and Achieving (#3)	10,000	(10,000)	-		-
3	Job re-evaluation for International Students clerk to incorporate additional duties, as program continues to expand (off-set by International Students tuition revenues)	R. Negoj	Foundational Elements (#5) and Achieving (#3)	7,000	(7,000)	-		-
4a	Increases to various operating costs: utilities, general repairs, electrical, plumbing, fire/security, HVAC, snow clearing, professional fees, contractual services, waste disposal, professional development	G. Corbacio	Foundational Elements (#4) and Belonging (#1)	2,837,609	(1,421,800)	1,415,809		1,415,809
4b	Allocation of facilities operating budget to Capital Reserve	G. Corbacio	Foundational Elements (#4) and Belonging (#1)	-		-	(2,000,000)	(2,000,000)
5	Contingency for student accommodation repairs	G. Corbacio	Foundational Elements (#4) and Belonging (#1)	50,000		50,000		50,000
6	Additional support for AP program at Holy Trinity and Assumption	T. Pinelli	Achieving (#1, #2 and #3)	20,000		20,000		20,000
7	Budget for International Baccalaureate program	T. Pinelli	Achieving (#1, #2 and #3)	20,000		20,000		20,000
8	Increase to advertising and promotion budget for International Students program (off-set by International Students tuition revenues)	T. Pinelli	Foundational Elements (#04)	15,000		15,000		15,000
9	Increase to contingency fund for Thomas Merton Faith Day	C. McGillicuddy	Believing (#1, #2 and #3)	10,000		10,000		10,000
10	Purchase of additional grade for Growing in Faith Religion textbooks and Many Gifts Social Studies textbooks	A. Prkacin	Believing (#1, #2 and #3)	507,000		507,000		507,000
11	Increase to Catholic Curriculum Corporation membership and When Faith Meets Pedagogy conference	A. Prkacin	Believing (#1 and #3)	30,000		30,000		30,000
12	Employee assistance program - Increase budget to reflect amounts expensed in 2015-16 + 2% increase	J. O'Hara	Belonging (#1)	3,500		3,500		3,500
13	Employee Life and Health Trust (ELHT) transition costs (off-set by Local Priorities Funding within the GSN)	J. O'Hara	Belonging (#1)	50,000		50,000		50,000
14	SLP-Clinical Practice Lead - Change from APSSP to management position	B. Browne	Belonging (#1)	30,000		30,000		30,000
15	Religious Education reimbursement for courses	L. Naar	Believing (#1 and #3)	25,000	(10,250)	14,750		14,750
16	Institute for Catholic Education (ICE) Symposium	P. Dawson	Believing (#1, #2 and #3) and Belonging (#2)	8,500		8,500		8,500
17	Expected increase in mileage reimbursement as mileage rate increases from \$0.45 to \$0.54 per km, in accordance with CRA guidelines and CRA recommendations on a recent sector audit	Overall	Foundational Elements (#1 and #4)	80,000		80,000		80,000
Total Program Enhancements (Included in the Budget)				\$ 4,041,609	\$ (1,449,050)	\$ 2,592,559	\$ (2,108,000)	\$ 484,559

Staffing Enhancements (Included in the Budget)

	Description	Requested By	Link to Board Strategic Plan	Salary & Benefits	Non-Salary	Total	Cumulative Total
REVENUE NEUTRAL-NO IMPACT TO EXISTING BUDGET							
1	1.0 FTE Athletic Convenor for HCAA (off-set savings of \$40,000 from convenor secondment, plus at least an additional annual cost savings from HSSAA/consulting fees of \$40,000)	A. Prkacin	Achieving (#1); Belonging (#2 and #3)	\$ 80,000		\$ 80,000	\$ 80,000
2	0.5 FTE Vice-Principal for International Students (off-set by International Students tuition revenues)	T. Pinelli	Achieving (#1); Belonging (#2); Foundational Elements (#4)	63,000		63,000	143,000
3	12.5 FTE Elementary Teachers - as per additional staffing identified in the OECTA extension of collective agreement (Allocated between Special Education teachers, Classroom teachers, Change/Transition Support Teachers and ESL teachers)	Overall	Achieving (#1 and #2) and Foundational Elements (#1 and #5)	875,000		875,000	1,018,000
4	6.0 FTE Secondary Teachers - as per additional staffing identified in the OECTA extension of collective agreement (To be allocated between Special Education teachers, Classroom teachers, Change/Transition Support Teachers and ESL teachers)	Overall	Achieving (#1 and #2) and Foundational Elements (#1 and #5)	420,000		420,000	1,438,000
5	1.0 Speech Language Pathologist (Additional APSSP staff) - as per additional staffing identified in the APSSP extension of collective agreement	B. Browne	Achieving (#1), Belonging (#1) and Foundational Elements (#1)	101,000		101,000	1,539,000
6	Additional staffing to support Library services - as per additional staffing identified in the APSSP extension of collective agreement	A. Prkacin	Achieving (#1 and #2) and Foundational elements (#1 and #5)	15,000		15,000	1,554,000
7	Approx. 14.0 FTE Educational Assistants (EAs) at average salary and benefits of \$48,000 per FTE - as per additional staffing identified in the CUPE extension of collective agreement	B. Browne	Achieving (#1), Belonging (#1) and Foundational Elements (#1)	665,000		665,000	2,219,000
8	Additional CUPE staff - as per additional staffing identified in the CUPE extension of collective agreement (staffing is yet to be finalized with the Union): 5.0 FTE Office Assistants 1.0 FTE Library Technician 1.0 FTE Computer Technician 4.0 FTE Custodial Staff	Overall	Belonging (#1) and Foundational elements (#1)	601,000		601,000	2,820,000
9	Additional Community Use of Schools support - as per additional staffing identified in the CUPE extension of collective agreement	G. Corbacio	Belonging (#1) and Foundational elements (#1)	12,000		12,000	2,832,000
10	1.5 FTE Child and Youth Counsellors (CYCs) to Support the Additional Change Teachers (to be offset by growth in the Special Education revenue)	B. Browne	Achieving (#1 and #2) and Belonging (#1)	101,000		101,000	2,933,000
11	1.0 FTE Social Worker to Support the Additional Change Teachers (to be offset by growth in the Special Education revenue)	B. Browne	Achieving (#1 and #2) and Belonging (#1)	81,000		81,000	3,014,000
12	1.0 FTE Blind and Hard of Hearing Special Education Resource Teacher - to address special education needs	B. Browne	Achieving (#1 and #2) and Belonging (#1)	82,000		82,000	3,096,000
13	1.0 FTE SEA Lead (covered by SEA funding)	B. Browne	Achieving (#1 and #2) and Belonging (#1)	110,000		110,000	3,206,000
14	0.3 FTE SEA Secretarial Assistant (covered by SEA funding)	B. Browne	Achieving (#1 and #2) and Belonging (#1)	16,000		16,000	3,222,000
15	0.5 FTE Secondary VP - to address enrolment growth	Overall	Achieving (#1 and #2) and Foundational Elements (#1 and #5)	63,000		63,000	3,285,000
16	4.0 FTEs Early Childhood Educators (ECEs) to enrolment address growth and class size restrictions	Overall	Achieving (#1 and #2) and Foundational Elements (#1 and #5)	191,000		191,000	3,476,000
17	16.15 FTE Elementary Teacher positions to address enrolment growth and class size reductions	Overall	Achieving (#1 and #2) and Foundational Elements (#1 and #5)	1,130,500		1,130,500	4,606,500
18	34.16 FTE Secondary Teacher positions to enrolment address growth	Overall	Achieving (#1 and #2) and Foundational Elements (#1 and #5)	2,391,200		2,391,200	6,997,700
Total Staffing Enhancements (Included in the Budget)							\$ 6,997,700

NOTE: These staffing enhancements are included in the budget and offset by other cost savings or additional funding to be received.

New Initiatives (Included in the Budget)

	Description	Requested By	Link to Board Strategic Plan	Salary & Benefits	Non-Salary	Total	Cumulative Total
BUDGETARY IMPACT							
1A	Non-union job evaluation review - Last review was completed in 2012 and this project is necessary to ensure Board remains competitive and in line with the market	J. O'Hara	Foundational Elements (#4 and #5)		\$ 100,000	\$ 100,000	\$ 100,000
1B	Job Evaluation Officer (1 year contract) to assist with non-union job evaluation review and processes	J. O'Hara	Foundational Elements (#4 and #5)	80,000		80,000	180,000
2	1.0 FTE Equity Officer	P. Dawson	Achieving (#1 and #2); Believing (#1); and Belonging (#1, #2 and #3)	130,000		130,000	310,000
3A	EMPOWER Reading Program - to be accessible at all elementary schools	A. Prkacin	Achieving (#1, #2 and #3)		135,000	135,000	445,000
3B	Implement through savings in school contingency, school budgets and Curriculum Services operating budget	A. Prkacin	Achieving (#1, #2 and #3)		(135,000)	(135,000)	310,000
4	IT Server Analyst position - Required to address cloud computing, security monitoring and maintenance, assisting with implementation of security policies and procedures and to provide training, direction and support to school computer technicians in regards to server, storage and virtualization	R. Negoj	Foundational Elements (#1, #4 and #5) and Achieving (#1)	85,000		85,000	395,000
5	Purchase of software module to move non-teaching applicants directly through Apply to Education (annual service fee)	J. O'Hara	Foundational Elements (#4 and #5)		10,000	10,000	405,000
6	1.0 FTE Records Coordinator (1 year contract) to assist the Manager, Privacy and RIM Services with ensuring compliance to the Anti-Spam Legislation, assist with transcript requests, and assist in all aspects of records management.	P. Dawson	Foundational Elements (#1, #2 and #4)	60,000		60,000	465,000
7	Wellness Program - Due to Provincial Benefit Trusts, program is no longer paid through consulting fees of Mosey & Mosey	J. O'Hara	Belonging (#1)		50,000	50,000	515,000
8	Electronic file project - Start up costs / scanner / consultant	J. O'Hara	Foundational Elements (#1 and #4)		50,000	50,000	565,000
9	Museum of Tolerance (Simon Wiesenthal Center) - Partnership educational tour for 4 secondary principals and 1 SO to attend	T. Pinelli	Belonging (#1, #2 and #3)		25,000	25,000	590,000
	Total			\$ 355,000	\$ 235,000	\$ 590,000	\$ 590,000
Total New Initiatives (Included in the Budget)							\$ 590,000

**Halton Catholic District School Board
Capital Budget
2017/2018 Budget Estimates**

Projects	Total Estimated Project Budget	Total 2017/2018 Capital Expenses	Funding Sources				Total Funding
			Capital Priorities	Full Day Kindergarten	School Condition Improvement	School Renewal	
Milton #8 - New School	13,668,474	12,301,627	10,758,867	1,542,760			\$ 12,301,627
School Improvement Projects	4,100,000	4,100,000			3,750,000	350,000	\$ 4,100,000
Natural Playgrounds	1,500,000	1,500,000				1,500,000	\$ 1,500,000
							-
TOTAL	\$ 19,268,474	\$ 17,901,627	\$ 10,758,867	\$ 1,542,760	\$ 3,750,000	\$ 1,850,000	\$ 17,901,627

Halton Catholic District School Board
GSN Calculations
2017/2018 Budget Estimates

Appendix F

	2017/2018 Original Budget	% Change from 2016/2017 Revised Estimates	2016/2017 Revised Budget Estimates	2016/2017 Original Budget Estimates	2015/2016 Actuals
Enrolment Forecast - JK/SK	4,191.00	-1.23%	4,243.00	4,105.00	4,276.50
- 1 to 3	6,907.00	0.05%	6,903.50	6,916.00	6,725.50
- 4 to 8	11,453.50	2.06%	11,222.00	11,132.50	10,964.00
Enrolment Forecast - Elementary	22,551.50	0.82%	22,368.50	22,153.50	21,966.00
- Secondary	11,278.46	5.10%	10,731.06	10,593.58	10,371.55
	33,829.96	2.21%	33,099.56	32,747.08	32,337.55
Pupil Foundation Grant - JK/SK	\$ 26,187,296	1.15%	\$ 25,888,749	\$ 25,046,740	\$ 25,818,086
Pupil Foundation Grant - 1 to 3	39,110,680	1.59%	38,497,782	38,567,489	37,112,923
Pupil Foundation Grant - 4 to 8	54,629,530	4.81%	52,122,487	51,706,789	50,395,368
Pupil Foundation Grant - Secondary	66,314,300	6.69%	62,156,768	61,360,452	59,458,644
Total Pupil Foundation Allocation	186,241,806	4.24%	178,665,786	176,681,470	172,785,021
School Foundation Grant - Elementary	14,772,005	1.82%	14,507,630	14,392,226	14,177,317
School Foundation Grant - Secondary	7,378,392	4.89%	7,034,643	6,967,133	6,858,828
Additional Compensation for Principals and Vice Principals	186,580	21.29%	153,827	153,827	
Total School Foundation Allocation	22,336,977	2.95%	21,696,100	21,513,186	21,036,145
SEPPA - JK to Grade 3	10,829,094	2.28%	10,587,726	10,468,517	10,244,182
SEPPA - Grade 4 to 8	8,584,627	4.85%	8,187,796	8,122,495	7,841,672
SEPPA - Secondary	5,581,710	7.94%	5,170,976	5,104,728	4,900,350
Special Education Equipment Amount	1,481,295	1.12%	1,464,927	1,585,202	1,421,929
Special Incidence Portion	983,000	-0.20%	985,000	945,000	982,715
High Needs Amount	15,405,825	1.74%	15,142,306	15,103,042	15,038,961
Behavioural Expertise	184,504	2.87%	179,361	178,356	175,287
Total Special Education Allocation	43,050,056	3.19%	41,718,092	41,507,340	40,605,096
Total Language Allocation	7,685,129	6.51%	7,215,316	7,146,222	6,667,758
Total Learning Opportunities Allocation	6,276,665	115.84%	2,907,966	2,873,414	2,436,271
Total Continuing Education and Other Programs Allocation	2,145,881	1.58%	2,112,403	2,257,578	2,094,081
Total Teacher Qualification and Experience Allocation	25,385,495	-5.23%	24,631,519	26,066,430	28,003,275
ECE Q&E Allocation	2,315,538	7.50%	2,154,075	2,043,938	1,973,447
New Teacher Induction Program (NTIP)	264,780	4.11%	254,330	175,000	177,339
Restraint Savings	(140,878)	0.00%	(140,878)	(140,878)	(140,878)
Total Transportation Allocation	7,340,624	4.72%	7,009,984	6,889,307	6,932,619
Total Administration and Governance Allocation	9,347,208	4.28%	8,963,405	8,896,503	8,620,873
Total School Operations Allocations	32,102,777	3.08%	31,143,758	30,869,452	30,276,439
Community Use of Schools	445,632	5.41%	422,752	422,752	408,367
First Nations, Metis and Inuit Education Supplement	303,414	1.40%	299,217	320,788	179,380
Safe Schools	565,905	3.92%	544,563	538,700	526,756
Permanent Financing of NPF	47,375	0.00%	47,375	47,375	47,375
Labour-related enhancements					
TOTAL OPERATING	345,714,384	4.87%	329,645,762	328,108,578	322,629,365
Deduct:					
Minor TCA	(8,642,860)	4.87%	(8,241,144)	(8,202,714)	(8,065,734)
Add:					
Temporary Accommodations					1,571,566
Trustees' Association Fee	43,017	0.00%	43,017	43,017	43,017
TOTAL OPERATING ALLOCATION	337,114,541	4.87%	321,447,635	319,948,881	316,178,214
Capital Grants	16,051,627	28.24%	12,516,887	8,428,733	19,185,950
Minor TCA	8,642,860	4.87%	8,241,144	8,202,714	8,065,734
School Renewal Allocation	4,398,357	1.27%	4,343,332	3,775,326	4,299,852
School Condition Improvement		0.00%			
Temporary Accommodations	1,735,000	0.35%	1,729,000	1,729,000	170,934
Retrofitting School Space for Child Care		0.00%			-
Short Term Interest on Capital		0.00%			39,370
Capital Debt Support - Interest Portion	8,546,061	-5.45%	9,039,007	9,039,007	9,505,993
TOTAL CAPITAL ALLOCATION	39,373,905	9.77%	35,869,370	31,174,780	41,267,833
TOTAL FUNDING ALLOCATION	\$ 376,488,446	5.37%	\$ 357,317,005	\$ 351,123,661	\$ 357,446,047

Halton Catholic District School Board
Operating and Capital - Revenues and Expenditures
2017/2018 Budget Estimates

Appendix G

	2017/2018 Budget Estimates @ June 20	Change from 2017/2018 Budget Estimates @ June 6	2017/2018 Budget Estimates @ June 6	Change from 2016/2017 Revised Estimates	2016/2017 Revised Estimates	Change from 2016/2017 Budget Estimates	2016/2017 Budget Estimates
Revenue							
GSN (Note 1)	\$ 356,565,727	\$ (37,193)	\$ 356,602,920	\$ 15,959,782	\$ 340,605,945	\$ 17,313,808	\$ 339,251,919
Other Provincial Grants (Note 2)	2,793,746	108,010	2,685,736	(349,279)	3,143,025	496,769	2,296,977
Other Operating	18,151,166	-	18,151,166	1,179,295	16,971,871	2,842,761	15,308,405
Amortization of Deferred Capital Contribution	15,770,167	-	15,770,167	655,271	15,114,896	1,024,047	14,746,120
School Generated Funds	13,000,000	-	13,000,000	500,000	12,500,000	500,000	12,500,000
Unavailable for Compliance							
Employee Future Benefits & Interest Accrual	(625,323)	-	(625,323)	(8,851)	(616,472)	(8,851)	(616,472)
Revenues Recognized for Land	(9,500,000)	-	(9,500,000)	(500,000)	(9,000,000)	(1,500,000)	(8,000,000)
Total Revenue	\$ 396,155,483	\$ 70,817	\$ 396,084,666	\$ 17,436,218	\$ 378,719,265	\$ 20,668,534	\$ 375,486,949
Expenditures							
Operating							
Salary & Benefits (Note 3)	\$ 309,444,742	\$ 144,200	\$ 309,300,542	\$ 13,795,678	\$ 295,649,064	\$ 15,250,474	\$ 294,194,268
Other Operating Expenditures (Note 4)	46,360,831	92,210	46,268,621	1,741,715	44,619,116	2,621,628	43,739,203
Capital							
OSBFC Debenture Payments	4,565,717	-	4,565,717	(315,110)	4,880,827	(315,110)	4,880,827
OFA Debenture Payments	4,522,996	-	4,522,996	(226,757)	4,749,753	(226,757)	4,749,753
PSAB							
Amortization Expense	17,047,527	-	17,047,527	601,961	16,445,566	682,481	16,365,046
School Generated Funds	13,000,000	-	13,000,000	500,000	12,500,000	500,000	12,500,000
Employee Future Benefits & Interest Accrual	(625,323)	-	(625,323)	(8,852)	(616,471)	(8,852)	(616,471)
Total Expenses	\$ 394,316,490	\$ 236,410	\$ 394,080,080	\$ 16,088,635	\$ 378,227,855	\$ 18,503,864	\$ 375,812,626
In-Year Surplus (Deficit) Available for							
Compliance - Unappropriated	\$ 38,090	\$ (903,693)	\$ 941,783	\$ 24,102	\$ 13,988	\$ 22,707	\$ 15,383
Surplus (Deficit) Available for Compliance	\$ 1,838,993	\$ (165,593)	\$ 2,004,586	\$ 1,347,583	\$ 491,410	\$ 2,164,670	\$ (325,677)

Note 1 - The GSN decreased due to updates to the Teacher Qualification and Experience allocation.

Note 2 - The Other Provincial Grants increased as the French as a Second Language (FSL) grant was announced after June 6.

Note 3 - The Salary and Benefits increase is due to updates to the staffing enhancements on Appendix D-2 (addition of 3.5 teachers and reduction of 4.0 ECEs) and the addition of corresponding costs related to the FSL grant.

Note 4 - The Other Operating Expenditures increase is a result of identifying employee life and health trust (ELHT) transition costs to correspond to specified funding allocation and the addition of corresponding costs related to the FSL grant.

Halton Catholic District School Board
2017-18 Budget Estimates Schedule

Date	Completed	Item	Description of Activity
September 20th	✓	Ministry Memorandum 2016:SB28	District School Board Enrolment Projections for 2017-18 to 2020-21 memorandum issued
September 25th	✓	ADM Memorandum, September 25, 2015	Ministry invitation to Education Funding consultation sessions
November 25th	✓	Provincial Consultation (Regional Symposium)	Ministry consultation on 'Education Funding'
November 25th	✓	Ministry Memorandum 2016:SB28	District School Board Enrolment Projections for 2017-18 to 2020-21 submitted to the Ministry.
December 6th	✓	Budget Process - Provincial Consultation	Information Report to Board regarding 2017-18 GSN Consultation Sessions
January 30th	✓	Budget Estimates Schedule & Objectives	Discuss 2017-18 Budget Estimates Schedule & Objectives at Administrative Council
February 7th	✓	Budget Estimates Schedule & Objectives	Present 2017-18 Budget Estimates Schedule & Objectives to the Board
February 10th	✓	Budget Process Memorandum	Distribute the 2017-18 Budget Process Memorandum to Superintendents, Administrators, Managers
February 10th	✓	Departmental Budget Reviews	Distribute Budget Input Package to Departments (by this date)
February 22nd	✓	Public Consultation	At Catholic School Council of Chairs meeting, present Budget process to group with understanding that information presented will be brought to individual schools' Council meeting and discussed
February 24th	✓	Departmental Budget Reviews	Receive Budget Submissions from Departments (by this date)
March 10th	✓	Departmental Budget Reviews	Complete Budget Review Meetings with Departments (by this date)
March 20th	✓	Budget Update	Budget Estimates Update (Administrative Council) / Approval of Program Enhancements
March 31st	✓	School Budgets	Development of School Budgets Based on Forecasted Enrolment
March 31st	✓	Salary and Benefits Budget	Salary and FTE staffing "snapshot" from HR/Payroll System (base for 2017-18 Budget)
April 3rd	✓	Budget Update	Budget Estimates Update (Administrative Council) / Prioritization of New Initiatives
April 4th	✓	Trustee Budget Strategy Session 1	Trustee/Senior Staff Budget Strategy Session: 2017-18 Budget Challenges and Priorities
April 12th	✓	Ministry Memorandum 2017:B04	Release of Grants for Student Needs (GSN)
April 13th	✓	Salary and Benefits Budget	Send FTE staffing reports to Superintendents for review and confirmation
April 18th	✓	Trustee Budget Strategy Session 2	Trustee/Senior Staff Budget Strategy Session: 2017-18 Budget Challenges and Priorities
April 18th	✓	Ministry Memorandum 2017:B04	Board Report - Release of Grants for Student Needs (GSN)
April 18th	✓	Release of EFIS 2.0 Forms	Release of EFIS 2.0 Forms and Instructions
April 19th	✓	Ministry Training Session	Ministry Training on 2017-18 Estimates EFIS changes and 2017 March Report changes
April 21st	✓	Salary and Benefits Budget	Complete Review of Benefits Budget (Financial Services and Human Resources)
April 21st	✓	Salary and Benefits Budget	Receive FTE staffing confirmations
April 25th	✓	Town Hall Meeting (Including on-line Survey)	Trustees lead presentation. Online survey to be offered to public and will close 10 calendar days later (May 5th)
April 28th	✓	Salary and Benefits Budget	Complete Salary and Benefits Budget
May 8th	✓	Budget Update	Budget Estimates Update (Administrative Council)
May 11th	✓	Budget Survey	Review and collate results of online budget survey
May 15th	✓	Budget Update	Budget Estimates Update (Administrative Council)
May 16th	✓	Budget Update	Present the Board of Trustees with a Budget Update
May 29th	✓	Budget Consultation	Present Special Education Funding / Budget Challenges and Priorities - SEAC
June 5th	✓	Budget Estimates Report (Draft)	Budget Estimates Draft Report (Administrative Council)
June 6th	✓	Budget Estimates Report (Draft)	Present Budget Estimates Draft Report to the Board (Draft #1)
June 12th	✓	Budget Estimates Report (Draft)	Budget Estimates Draft Report (Administrative Council)
June 20th		Budget Estimates Report (Final)	Final Budget Estimates Report to the Board for Approval
June 23rd		Budget Estimates Report (Final)	Post Final Budget Report on Public Website
June 23rd		Ministry Memorandum 2017:B04	Submission of Budget Estimates to the Ministry (EFIS)
June 30th		Budget Estimates Report (Final)	Submission of Budget Estimates to OCSTA (EFIS)

Note 1: Items in *Italics* are to be confirmed in term of date or title.

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