



2021-22 Budget Estimates - Final	Item 4.1
June 24, 2021	

Alignment to Strategic Plan

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

Purpose

To provide the Board with a final draft of the 2021-22 Budget Estimates for approval.

Background Information

- 1) Information Report 4.1, “2021-22 Budget Estimates (Draft)” from the June 16, 2021, Special Meeting of the Board.
- 2) Information Report 10.2, “Release of the 2021-22 Grants for Student Needs (GSN) and Revenue Update” from the May 18, 2021, Regular Meeting of the Meeting.
- 3) Information Report 10.4, “2021-22 Budget Survey Results” from the April 6, 2021, Regular Meeting of the Board.
- 4) Information Report 10.5, “2021-2022 Budget Estimates - Schedule and Consultation” from the February 2, 2021, Regular Meeting of the Board.

Comments

The Ministry released the online Education Finance Information System (EFIS) forms, 2021-22 Priorities and Partnerships Fund (PPF) funding allocations and the “Technical Paper 2021-22” on May 4, 2021, from which Staff developed a draft of the budget for the upcoming school year.

Additional publications and reporting instruments expected but not released at this time include the “Grants for Student Needs – Legislative Grants for the 2021–2022 School Board Fiscal Year” regulation.

At the June 16, 2021, Special Board Meeting, the Board’s draft financial position was an operating deficit with an in-year “Total Accumulated Deficit Available for Compliance” of \$2.16 million. Appendix A confirms HCDSB’s budget is a “Compliant Budget” per the Ministry’s definition and does not require Minister approval as it is within 1% of HCDSB’s operating allocation of \$396.43 million. After further examination of estimated revenues and expenses, HCDSB is forecasting a 2021-22 Operating Deficit



of \$2.0 million with an in-year Total Accumulated Deficit Available for Compliance of \$2.22 million primarily due to continued COVID-19 expenses and past capital projects. Table 1 summarizes the Board's draft financial position, listing the opening and closing balances in the surplus accounts available to the Board. The draft financial position includes full-year costs related to operating a school board during a global pandemic. However, approximately \$3.6 million of Ministry-allocated COVID-19 funding has been excluded from this budget, pending Ministry confirmation in late fall that these funds will proceed to HCDSB. Thus, HCDSB has captured the majority of full-year COVID-19 costs. Additional COVID-19 revenue, if applicable, will be included at Revised Estimates in December 2021.

TABLE 1: 2021-22 FINANCIAL POSITION AS OF JUNE 24, 2021 (DRAFT)	OPENING BALANCE	IN-YEAR CHANGE	CLOSING BALANCE
Operating Surplus	\$1,097,000	(\$1,000,000)	\$97,000
Internally Restricted Reserves			
Operating Reserve (Working Funds Reserve)	\$2,343,000	(\$1,004,000)	\$1,339,000
Retirement Gratuities	\$920,000		\$920,000
WSIB	\$3,141,000		\$3,141,000
Capital Capacity Planning Reserve	\$71,000		\$71,000
Capital Reserve	\$9,105,000	(\$750,000)	\$8,355,000
Sinking Fund Interest Earned	\$1,214,000	(\$76,000)	\$1,138,000
Sinking Fund Interest Earned-ADJ	(\$76,000)	\$76,000	\$0
Committed Capital Projects	\$12,285,000	\$188,000	\$12,473,000
Committed Capital Projects-ADJ	(\$343,000)	\$343,000	\$0
TOTAL Internally Restricted Reserves	\$28,660,000	(\$1,223,000)	\$27,437,000
TOTAL ACCUMULATED SURPLUS (DEFICIT) AVAILABLE FOR COMPLIANCE	\$29,757,000	(\$2,223,000)	\$27,534,000

The salary budget was developed based on the confirmed staffing complement as of March 31, 2021. In 2020-21, Classroom Size was capped at 25 students due to concerns around the spread of COVID-19. For 2021-22, Staff attempted to limit class size; however, with the change in funding for 2021-22, a hard cap of 25 students proved challenging. Thus, using the projected enrolment as of the end of April and finding efficiencies within schools, Staff used a cap of 25 students per classroom; however, if enrolment increases between May and August, the class cap of 25 may be exceeded.

Unrelated to the Classroom Teacher and applicable Early Childhood Educator allocation discussed above, Table 2 summarizes the staffing needs for 2021-22.



TABLE 2: HALTON CATHOLIC STAFFING NEEDS FOR 2021-22			
EMPLOYEE GROUP	POSITIONS	REASON	FTE
Elementary Teachers (OECTA Elementary)	Itinerant Special Education Resource Teacher (ISERT) including Deaf and Hard-of-Hearing	Program Enhancement/System Need	2.0
TOTAL ELEMENTARY TEACHERS			2.0
Secondary Teachers (OECTA Secondary)	STEAM Consultant	June 1, 2021 Board Motion	1.0
TOTAL SECONDARY TEACHERS			1.0
School Support Staff	Educational Assistants (CUPE)	System Need	5.0
	Special Education IT Support (CUPE)	Program Enhancement	1.0
	IT Support Staff (CUPE)	System Need	2.0
	Child and Youth Counsellor (APSSP)	Program Enhancement	2.0
	Behaviour Analyst (APSSP)	System Need	1.0
TOTAL SCHOOL SUPPORT STAFF			11.0
Non-Union	Facilities Manager	System Need	1.0
TOTAL NON-UNION			1.0
TOTAL STAFFING DUE TO SYSTEM NEED OR GROWTH			15.0

As HCDSB expands, enhancements to existing programs are required to ensure Staff is equipped to exceed the expectations of our students, community members and employees. Table 3 summarizes these changes for 2021-22.

TABLE 3: PROGRAM ENHANCEMENT FOR 2021-22			
DESCRIPTION	DEPARTMENT	FTE	\$
Electronic filing project expansion	All		\$44,000
PowerSchool Enhancements	Schools		\$72,500
IT Security Enhancements	All		\$40,000



TABLE 3: PROGRAM ENHANCEMENT FOR 2021-22			
DESCRIPTION	DEPARTMENT	FTE	\$
Virtual School Costs	Elementary		\$435,000
ESL Lead Position from Itinerant to Consultant	Curriculum		\$8,000
LEARN 360 and Britannica School Applications	Curriculum		\$31,000
Online Instrument Program	Curriculum		\$15,000
	TOTAL		\$645,500

REVENUE PROJECTIONS (APPENDICES B-1 & E)

Revenue has been estimated at \$451.0 million - \$405.3 million in grant revenue, \$5.0 million in other provincial grants, \$3.2 million in federal grants, \$12.9 million in other revenue, including interest, recoverable salary, facility rental income, tuition fees and Education Development Charges. An additional \$5.0 million has been estimated for school-generated funds and \$19.6 million in amortization of deferred capital contributions (DCC).

Appendix E outlines the Board's provincial allocation, including the capital allocation, compared to the 2020-21 Revised Estimates, 2020-21 Original Estimates. The operating allocation calculated through the EFIS forms is 2.9% higher than the 2020-21 Revised Estimates, primarily due to increases to allocation benchmarks.

The capital allocation is higher than the 2020-21 Revised Estimates. The capital grants are based on the Board's estimated capital expenses for the year, which include: Milton #10 Catholic Elementary School (CES), St. Kateri Tekakwitha Catholic Secondary School (CSS), North Oakville #4 Catholic Elementary School (CES) and various school improvement projects. Temporary Accommodation funding decreased by \$942,000 due to the total Provincial funding for Temporary Accommodation not increasing for 2021-22 combined with a change in HCDSB's prior-years average.

ENROLMENT (APPENDIX D)

Estimated Average Daily Enrolment (ADE) is the main driver for the Board's revenue and is calculated using the average of two enrolment count dates: October 31 and March 31. Enrolment projections were submitted to the Ministry in December 2020 and incorporated into the projections released by the Ministry in May 2021.

Enrolment projections have been updated as of May 2021, and compared to the 2020-21 Revised Estimates forecast, projections have increased by 20.50 ADE for elementary enrolment and 269.29 ADE for secondary enrolment, resulting in a net increase of 289.79 ADE or 0.8%. Staff will conduct



one additional review of the enrolment projections against actual registrations, and any required adjustments will be reflected in the Final Budget Estimates report.

EXPENSE PROJECTIONS (APPENDICES B-2 TO B-9 & C)

Total expenses have been estimated at \$446.7 million (including compliance adjustments), with operating expenses of \$414.1 million. These expenses include the staffing and program enhancements identified in Tables 2 and 3.

The salary and benefits budget has been estimated at \$357.5 million, which represents 86.3% of total operating expenses, and is \$0.5 million lower than the 2020-21 Revised Estimates. This is mainly due to the reduced COVID-19 related costs, partially offset by grid movements, and compensation increases negotiated in labour agreements.

The other operating expenses have been estimated at \$56.6 million or 13.7% of the total operating budget. The capital expenses are estimated at \$6.5 million; school-generated funds expenses amount to \$5.0 million; amortization of capital assets is estimated at \$21.0 million, and future employee benefits and accrued interest adjustments amount to (\$0.7 million).

School budgets of \$4.0 million have been included in the operating expenses, with \$2.0 million for elementary, \$2.0 million for secondary schools.

Transportation costs are estimated at \$10.6 million and include \$0.1 million for provincial schools. This is a decrease of \$0.6 million over the 2020-21 Revised Estimates due to lower COVID-19 related costs budgeted in 2021-22. The transportation expenses are projected to exceed the Transportation Allocation by \$1.3 million; however, a COVID-19 PPF of \$0.3 million has been received to help offset.

The Special Education expenses amount to \$59.9 million, of which \$57.8 million is for salary and benefits and \$2.1 million for equipment and other expenses (as listed in Appendix B-4). This represents an increase of \$0.8 million over the \$59.1 million presented in the 2020-21 Revised Estimates. The increase in expenses is mainly due to staffing additions. The Special Education Allocation is \$50.8 million, plus \$2.1 million in funding for self-contained classes and \$0.3 million for EAs from the pupil foundation grant for total Special Education revenues of \$53.2 million for enveloping purposes. As a result, the projected Special Education shortfall for the 2021-22 Budget Estimates is \$6.7 million. It should, however, be noted that there are other areas within the GSN that are meant to complement the Special Education expenditures, such as the Teacher Qualification and Experience Allocation, but they are not clearly tracked through the Ministry reporting forms.

The Board Administration and Governance expenses, including salary and benefits and other operating expenses, amount to \$13.1 million (as listed in Appendix B-5) compared to \$12.7 million at 2020-21 Revised Estimates. The increase primarily relates to higher benefit costs. Once all relevant funding sources are considered, it is expected that the Board will be in compliance with the enveloping provision for this grant.



CAPITAL PROJECTIONS (APPENDIX B-1, B-2, AND F)

As the Board reports to the Ministry using Public Sector Accounting Board (PSAB) standards, capital assets are recorded on the Statement of Financial Position and amortization and deferred capital contributions are recorded on the Statement of Operations. Appendix F outlines the capital projects budgeted for the 2021-22 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 \$19.6 million for 2021-22, as outlined in Appendix B-1. However, as mentioned under the Expense Projections section above and in Appendix B-2, amortization expense is estimated at \$21.0 million. The difference of \$1.4 million is funded through other areas of the budget.

UPDATED 2021-22 BUDGET SCHEDULE (APPENDIX G)

As the budget schedule indicates, Staff intends to file the Final Budget Estimates with the Ministry by the June 30, 2021 deadline.

Conclusion

This final draft of the 2021-22 Budget Estimates reflects the projected funding and the most current expenditures based on the best available information at this time.

Once information on actual enrolment and related staffing adjustments become available, budget revisions will be required, and Senior Staff will review any necessary budget adjustments. As a result, the Ministry will require the submission of Revised Estimates in December 2021, based on the actual October 31 enrolment and funding from the Province will be adjusted to reflect any changes. All additional “other Provincial operating grants” that are announced up to the Revised Estimates date will also be included along with the corresponding expenditures.

Recommendation

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

Salary and Benefits Resolution:

Resolution#:	<i>Moved by:</i>
	<i>Seconded by:</i>
RESOLVED , that the Halton Catholic District School Board approve the 2021-22 salary and benefits Budget Estimates in the amount of \$357,487,646.	



Non-Salary and Non-Benefits Resolution:

Resolution#:

Moved by:

Seconded by:

RESOLVED, that the Halton Catholic District School Board approve the 2021-22 Budget Estimates (excluding salary and benefits) in the amount of \$89,175,138.

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

Compliance Report

Administration and Governance

Gross Expenses excluding internal audit	13,103,912
Other incomes	2,917,226
Net Expenses excluding internal audit	10,186,686
Funding allocation excluding internal audit	10,293,599
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)	446,020,334
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)	441,243,575
1.3	In-year surplus/(deficit) for compliance purposesItem 1.1 - item 1.1.1 - Item 1.2	-2,223,241
		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.	

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

1.5	Operating Allocation to be used in Compliance Calculation (From section 1A, item 1.92)	396,430,809
1.6	1% of item 1.5	3,964,308
1.7	Prior Year Accumulated Surplus Available for Compliance (From schedule 5, item 3, Col 1)	29,755,889
1.8	Lesser of item 1.6 and item 1.7	3,964,308
1.9	If the amount of deficit on at item 1.3 is less than item 1.8, then the board is in compliance. If the board is not in compliance, see the calculation below. (Note 1)	COMPLIANT / CONFROME

Compliance Calculation After Ministry Approval Amount (Education Act 231 (1) (b))

1.10	Amount of Ministerial approval received allowing in-year deficit to exceed item 1.8	-
1.11	Amount of allowable in-year deficit: Sum of item 1.8 and item 1.10	3,964,308
1.12	If the amount of deficit at item 1.3 is less than item 1.11, then the board is in compliance.	COMPLIANT / CONFORME

Note 1: School boards will need to seek ministry approval if line 1.9 of the Board Active Compliance Report indicates "Not Compliant". The Stabilization COVID-19 Support funding and the Supplemental COVID-19 Support funding will be calculated after the school boards' 2021-22 Estimates submission, and will be loaded by the ministry into Schedule 9.1, line 2.01 and line 2.02, respectively, of the FO Active version.

Halton Catholic District School Board
Revenue
2021/2022 Proposed Budget

Appendix B-1

	2020/2021	2020/2021	May 31, 2021	2021/2022	Year over Year Change		Year over Year Change	
	Budget	Revised	Actuals	Proposed	vs. 2020-21 Revised Estimates		vs. 2020-21 Budget Estimates	
	Estimates	Estimates	w Commitments	Budget	\$	%	\$	%
	(in PSAB Format)	(in PSAB Format)	(in PSAB Format)	(in PSAB Format)				
OPERATING REVENUE								
Province of Ontario								
Legislative Grants	312,917,707	301,565,650	253,156,907	313,232,366	11,666,716	3.87%	314,659	0.10%
Municipal Taxes	93,010,325	95,822,850	57,359,415	92,047,562	(3,775,288)	-3.94%	(962,763)	-1.04%
	405,928,032	397,388,500	310,516,321	405,279,928	7,891,428	1.99%	(648,104)	-0.16%
Other Provincial Grants								
Prior Year Grant Adjustment - Operating	-	-	421,174	-	-	0.00%	-	0.00%
Other Provincial Grants	3,493,082	20,851,439	11,998,567	5,045,137	(15,806,302)	-75.80%	1,552,055	44.43%
	3,493,082	20,851,439	12,419,741	5,045,137	(15,806,302)	-75.80%	1,552,055	44.43%
Other Revenue								
Government of Canada	3,008,562	3,008,562	1,846,651	3,220,632	212,070	7.05%	212,070	7.05%
Tuition Fees	2,040,000	1,562,000	1,878,684	1,293,300	(268,700)	-17.20%	(746,700)	-36.60%
Use of Schools/Rentals	2,317,000	2,028,962	738,871	2,717,000	688,038	33.91%	400,000	17.26%
Cafeteria/Vending Funds/Uniform Commissions	20,000	20,000	28,266	25,000	5,000	25.00%	5,000	25.00%
Interest Revenue	650,000	200,000	171,237	200,000	-	0.00%	(450,000)	-69.23%
Donations	-	-	-	-	-	0.00%	-	0.00%
Miscellaneous Recoveries	30,000	46,998	85,298	1,750	(45,248)	-96.28%	(28,250)	-94.17%
Recoveries - Secondments	1,582,800	1,050,625	595,638	1,315,725	265,100	25.23%	(267,075)	-16.87%
Plant Revenue	220,000	220,000	178,751	220,000	-	0.00%	-	0.00%
Miscellaneous Revenue	120,000	120,000	295,478	120,000	-	0.00%	-	0.00%
EDC Revenue	7,000,000	7,000,000	11,349,884	7,000,000	-	0.00%	-	0.00%
	16,988,362	15,257,147	17,168,758	16,113,407	856,260	5.61%	(874,955)	-5.15%
School Generated Funds Revenue	10,000,000	7,000,000	2,158,915	5,000,000	(2,000,000)	-28.57%	(5,000,000)	-50.00%
Amortization of Deferred Capital Contribution	17,760,260	17,531,112	13,148,334	19,581,862	2,050,750	11.70%	1,821,602	10.26%
Total Operating Revenue	454,169,736	458,028,197	355,412,069	451,020,334	(7,007,864)	-1.53%	(3,149,402)	-0.69%
Available for Compliance								
(Surplus) Deficit - Operating	(468,855)	7,079,261	-	2,003,585	(5,075,676)	-71.70%	2,472,440	-527.34%
Available for Compliance - Transfer from (to) Internally Reserve (Note #1)	611,300	608,778	-	219,656	(389,122)	-63.92%	(391,644)	-64.07%
Total (Surplus) Deficit Available for Compliance	142,445	7,688,039	-	2,223,241	(5,464,798)	-71.08%	2,080,796	1460.77%
Unavailable for Compliance								
Unavailable for Compliance (PSAB Adjustment)	(196,914)	(196,914)	-	(202,975)	(6,061)	3.08%	(6,061)	3.08%
Amortization of EFB - Retirement/Health/Dental/Life Insurance	(458,219)	(458,219)	-	(458,217)	2	0.00%	2	0.00%
Committed Sinking Fund Interest Earned Adj	-	-	-	76,382	-		-	
Committed Capital Projects Adj	-	-	-	342,828	-		-	
Unavailable for Compliance (Increase) Decrease in School Generated Funds	-	-	-	-	-	0.00%	-	0.00%
Revenues Recognized for Land	(7,000,000)	(7,000,000)	(11,349,884)	(7,000,000)	-	0.00%	-	0.00%
Total Unavailable for Compliance (Surplus)	(7,655,133)	(7,655,133)	(11,349,884)	(7,241,982)	(6,059)	0.08%	(6,059)	0.08%
Total Annual (Surplus) Deficit	(7,512,688)	32,906	(11,349,884)	(5,018,741)	(5,470,857)	-16625.68%	2,074,737	-27.62%
Total Revenue After PSAB Adjustment	\$ 446,657,048	\$ 458,061,104	\$ 344,062,186	\$ 446,001,593	\$ (12,478,721)	-2.72%	\$ (1,074,665)	-0.24%

**Halton Catholic District School Board
Expense Summary
2021/2022 Proposed Budget**

	2020/2021 Budget Estimates	2020/2021 Revised Estimates	May 31, 2021 Actuals w Commitments	2021/2022 Proposed Budget Estimates	Year over Year Change vs. 2020-21 Revised Estimates		Year over Year Change vs. 2020-21 Budget Estimates	
	(in PSAB Format)	(in PSAB Format)	(in PSAB Format)	(in PSAB Format)	\$	%	\$	%
Classroom Instruction								
Classroom Teachers	238,169,654	237,804,898	174,890,001	238,785,076	980,178	0.41%	615,422	0.26%
Occasional Teachers	6,921,400	8,655,000	4,079,941	6,671,400	(1,983,600)	-22.92%	(250,000)	-3.61%
Educational Assistants	24,649,400	25,254,036	21,395,748	25,397,261	143,225	0.57%	747,861	3.03%
Early Childhood Educators (E.C.E) and Supply	8,858,700	9,393,800	8,039,532	8,839,122	(554,678)	-5.90%	(19,578)	-0.22%
Textbooks & Classroom Supplies	6,719,660	7,091,138	4,574,901	7,296,168	205,030	2.89%	576,508	8.58%
Computers	1,300,100	4,098,329	1,385,722	1,699,776	(2,398,553)	-58.53%	399,676	30.74%
Professionals, Paraprofessionals & Technical	16,352,594	16,658,192	11,856,313	17,516,446	858,254	5.15%	1,163,852	7.12%
Library and Guidance	6,231,700	6,079,100	4,593,811	6,069,800	(9,300)	-0.15%	(161,900)	-2.60%
Staff Development	2,865,380	3,520,207	923,672	3,432,926	(87,281)	-2.48%	567,546	19.81%
Department Heads	536,800	535,800	865,321	602,400	66,600	12.43%	65,600	12.22%
Subtotal Classroom Instruction (Appendices A-3 & A-4)	312,605,388	319,090,500	232,604,962	316,310,375	(2,780,125)	-0.87%	3,704,987	1.19%
Non Classroom - School Support Services								
School Administration (Appendix A-3)	22,251,210	22,516,720	17,328,142	22,527,950	11,230	0.05%	276,740	1.24%
Coordinators and Consultants (Appendices A-3 & A-4)	4,738,833	4,914,095	3,224,362	4,841,940	(72,155)	-1.47%	103,107	2.18%
Continuing Education (Appendix A-7)	7,139,842	7,696,542	5,049,117	6,550,245	(1,146,297)	-14.89%	(589,597)	-8.26%
Subtotal School Support Services	34,129,885	35,127,357	25,601,621	33,920,135	(1,207,222)	-3.44%	(209,750)	-0.61%
Recoverable Expenses	1,582,800	1,389,400	945,207	1,316,700	(72,700)	-5.23%	(266,100)	-16.81%
Other Non Classroom								
Board Administration (Appendix A-5)	12,033,376	12,652,818	9,462,534	13,086,874	434,056	3.43%	1,053,498	8.75%
Transportation (Appendix A-8)	9,554,859	11,275,124	9,985,110	10,692,530	(582,594)	-5.17%	1,137,671	11.91%
Subtotal Other Non Classroom	21,588,235	23,927,942	19,447,644	23,779,404	(148,538)	-0.62%	2,191,169	10.15%
Pupil Accommodation								
School Operations and Maintenance	34,951,287	36,567,344	24,370,471	34,637,509	(1,929,835)	-5.28%	(313,778)	-0.90%
Other Pupil Accommodation	11,367,696	11,367,696	9,238,590	10,615,246	(752,450)	-6.62%	(752,450)	-6.62%
Subtotal Pupil Accommodations (Appendix A-6)	46,318,983	47,935,040	33,609,061	45,252,755	(2,682,285)	-5.60%	(1,066,228)	-2.30%
Other								
Other Non-operating expenses	47,375	47,375	558,311	47,375	-	0.00%	-	0.00%
Provision for Contingencies	1,884,353	5,234,353	-	-	(5,234,353)	-100.00%	(1,884,353)	-100.00%
	1,931,728	5,281,728	558,311	47,375	(5,234,353)	-99.10%	(1,884,353)	-97.55%
School Generated Funds expenses	10,000,000	7,000,000	2,949,655	5,000,000	(2,000,000)	-28.57%	(5,000,000)	-50.00%
Amortization expense	19,155,162	18,964,270	14,223,203	21,036,040	2,071,770	10.92%	1,880,878	9.82%
Total Expenses Before PSAB Adjustments	\$ 447,312,181	\$ 458,716,237	\$ 329,939,664	446,662,784	\$ (12,053,453)	-2.63%	\$ (649,397)	-0.15%
PSAB Adjustments								
Increase in Employee Future Benefits	(458,219)	(458,219)	-	(458,217)	2	0.00%	2	0.00%
(Decrease) in Accrued Interest on Debentures	(196,914)	(196,914)	-	(202,975)	(6,061)	3.08%	(6,061)	3.08%
Total PSAB Adjustment	\$ (655,133)	\$ (655,133)	\$ -	\$ (661,192)	\$ (6,059)	0.92%	\$ (6,059)	0.92%
Total Expenses After PSAB Adjustments	\$ 446,657,048	\$ 458,061,104	\$ 329,939,664	\$ 446,001,592	\$ (12,059,512)	-2.63%	\$ (655,456)	-0.15%

**Halton Catholic District School Board
Instruction Expenses
2021/2022 Proposed Budget**

	2020/2021 Budget Estimates	2020/2021 Revised Estimates	May 31, 2021 Actuals w Commitments	2021/2022 Proposed Budget	Year over Year Change vs. 2020-21 Revised Estimates		Year over Year Change vs. 2020-21 Budget Estimates	
	(in PSAB Format)	(in PSAB Format)	(in PSAB Format)	(in PSAB Format)	\$	%	\$	%
Classroom Teachers								
Salaries and Wages	191,238,554	190,558,207	141,557,463	190,963,717	405,510	0.21%	(274,837)	-0.14%
Benefits	27,638,400	27,686,093	19,015,142	27,512,139	(173,954)	-0.63%	(126,261)	-0.46%
Supplies and Services	9,400	9,400	2,301	13,400	4,000	42.55%	4,000	42.55%
Subtotal Classroom Teachers	218,886,354	218,253,700	160,574,906	218,489,256	235,556	0.11%	(397,098)	-0.18%
Occasional Teachers								
Salaries and Wages	4,903,250	6,097,250	3,157,952	4,723,250	(1,374,000)	-22.53%	(180,000)	-3.67%
Benefits	483,050	602,450	279,041	464,650	(137,800)	-22.87%	(18,400)	-3.81%
Subtotal Occasional Teachers	5,386,300	6,699,700	3,436,993	5,187,900	(1,511,800)	-22.57%	(198,400)	-3.68%
Early Childhood Educator								
Salaries and Wages	6,691,100	7,067,500	6,353,845	6,661,000	(406,500)	-5.75%	(30,100)	-0.45%
Benefits	2,167,600	2,326,300	1,685,687	2,178,122	(148,178)	-6.37%	10,522	0.49%
Subtotal Early Childhood Educator	8,858,700	9,393,800	8,039,532	8,839,122	(554,678)	-5.90%	(19,578)	-0.22%
Textbooks and Supplies								
Supplies and Services	5,567,222	5,654,990	3,708,175	6,067,645	412,655	7.30%	500,423	8.99%
Fees and Contract Services	246,338	274,820	11,000	283,733	8,913	3.24%	37,395	15.18%
Other Expenses	99,100	352,528	183,494	147,300	(205,228)	-58.22%	48,200	48.64%
Subtotal Textbooks and Supplies	5,912,660	6,282,338	3,902,669	6,498,678	216,340	3.44%	586,018	9.91%
Computers								
Supplies and Services	74,600	2,872,829	478,573	1,066,476	(1,806,353)	-62.88%	991,876	1329.59%
Rental Expenses	592,200	592,200	452,621	-	(592,200)	-100.00%	(592,200)	-100.00%
Subtotal Computers	666,800	3,465,029	931,194	1,066,476	(2,398,553)	-69.22%	399,676	59.94%
Professionals, Paraprofessionals and Technicians								
Salaries and Wages	3,730,614	3,832,022	2,990,887	4,174,173	342,151	8.93%	443,559	11.89%
Benefits	878,983	912,830	629,458	1,023,313	110,483	12.10%	144,330	16.42%
Supplies and Services	1,867,497	1,930,974	1,301,547	1,928,760	(2,214)	-0.11%	61,263	3.28%
Fees and Contract Services	920,900	920,900	553,234	1,086,800	165,900	18.01%	165,900	18.01%
Other Expenses	208,300	208,300	53,364	58,300	(150,000)	-72.01%	(150,000)	-72.01%
Subtotal Professionals, Paraprofessionals and Technicians	7,606,294	7,805,026	5,528,490	8,271,346	466,320	5.97%	665,052	8.74%
Library and Guidance								
Salaries and Wages	5,060,700	4,906,800	3,766,680	4,888,000	(18,800)	-0.38%	(172,700)	-3.41%
Benefits	1,170,000	1,171,300	827,131	1,181,800	10,500	0.90%	11,800	1.01%
Fees and Contract Services	1,000	1,000	-	-	(1,000)	-100.00%	(1,000)	-100.00%
Subtotal Library and Guidance	6,231,700	6,079,100	4,593,811	6,069,800	(9,300)	-0.15%	(161,900)	-2.60%
Staff Development								
Salaries and Wages	1,536,850	2,042,912	133,379	1,943,949	(98,963)	-4.84%	407,099	26.49%
Benefits	107,800	190,825	8,027	179,071	(11,754)	-6.16%	71,271	66.11%
Professional Development	597,530	667,710	505,541	646,060	(21,650)	-3.24%	48,530	8.12%
Supplies and Services	3,200	3,200	263	-	(3,200)	-100.00%	(3,200)	-100.00%
Other Expenses	25,700	17,643	2,901	29,400	11,757	66.64%	3,700	14.40%
Subtotal Staff Development	2,271,080	2,922,290	650,111	2,798,480	(123,810)	-4.24%	527,400	23.22%
Department Heads								
Salaries and Wages	432,400	432,400	764,330	487,600	55,200	12.77%	55,200	12.77%
Benefits	50,700	50,700	63,203	60,400	9,700	19.13%	9,700	19.13%
Subtotal Department Heads	483,100	483,100	827,533	548,000	64,900	13.43%	64,900	13.43%
Non Classroom - School Support Services								
Principals and VPs								
Salaries and Wages	12,925,000	13,098,500	9,520,435	12,953,100	(145,400)	-1.11%	28,100	0.22%
Benefits	1,333,100	1,356,900	1,250,759	1,432,700	75,800	5.59%	99,600	7.47%
Professional Development	110,600	110,600	8,215	59,800	(50,800)	-45.93%	(50,800)	-45.93%
Supplies and Services	249,000	249,000	3,707	85,700	(163,300)	-65.58%	(163,300)	-65.58%
Other Expenses	124,000	124,000	3,645	127,000	3,000	2.42%	3,000	2.42%
Subtotal Principals and VPs	14,741,700	14,939,000	10,786,761	14,658,300	(280,700)	-1.88%	(83,400)	-0.57%
School Office								
Salaries and Wages	5,259,400	5,177,800	4,649,581	5,517,150	339,350	6.55%	257,750	4.90%
Benefits	1,630,900	1,614,900	1,273,904	1,736,700	121,800	7.54%	105,800	6.49%
Professional Development	-	-	-	-	-	0.00%	-	0.00%
Supplies and Services	541,200	707,010	578,204	539,800	(167,210)	-23.65%	(1,400)	-0.26%
Rental Expenses	-	-	1,385	-	-	0.00%	-	0.00%
Fees and Contract Services	76,000	76,000	37,140	76,000	-	0.00%	-	0.00%
Other Expenses	2,010	2,010	1,167	-	(2,010)	-100.00%	(2,010)	-100.00%
Subtotal School Office	7,509,510	7,577,720	6,541,381	7,869,650	291,930	3.85%	360,140	4.80%
Coordinators and Consultants								
Salaries and Wages	2,726,538	2,814,987	1,895,374	2,822,200	7,213	0.26%	95,662	3.51%
Benefits	424,381	444,781	282,819	449,000	4,219	0.95%	24,619	5.80%
Professional Development	-	-	-	-	-	0.00%	-	0.00%
Supplies and Services	96,610	141,495	27,015	113,232	(28,263)	-19.97%	16,622	17.21%
Rental Expenses	1,000	1,000	-	1,000	-	0.00%	-	0.00%
Fees and Contract Services	29,300	29,300	44,954	33,284	3,984	13.60%	3,984	13.60%
Other Expenses	43,674	60,625	12,592	77,424	16,799	27.71%	33,750	77.28%
Subtotal Coordinators and Consultants	3,321,503	3,492,188	2,262,754	3,496,140	3,952	0.11%	174,637	5.26%
Subtotal School Support Services								
Recoverable Salaries and Benefits								
Salaries and Wages	1,457,600	1,272,800	856,408	1,192,200	(80,600)	-6.33%	(265,400)	-18.21%
Benefits	125,200	116,600	88,799	124,500	7,900	6.78%	(700)	-0.56%
Subtotal Recoverable Salaries and Benefits	1,582,800	1,389,400	945,207	1,316,700	(72,700)	-5.23%	(266,100)	-16.81%
Total Instruction	\$ 283,458,501	\$ 288,782,391	\$ 209,021,342	\$ 285,109,848	\$ (3,672,543)	-1.27%	\$ 1,651,347	0.58%

**Halton Catholic District School Board
Special Education Expenses
2021/2022 Proposed Budget**

	2020/2021 Budget Estimates <small>(in PSAB Format)</small>	2020/2021 Revised Estimates <small>(in PSAB Format)</small>	May 31, 2021 Actuals w Commitments <small>(in PSAB Format)</small>	2021/2022 Proposed Budget <small>(in PSAB Format)</small>	Year over Year Change vs. 2020-21 Revised Estimates		Year over Year Change vs. 2020-21 Budget Estimates	
					\$	%	\$	%
Classroom Teachers								
Salaries and Wages	17,037,900	17,249,888	12,764,741	17,792,800	542,912	3.15%	754,900	4.43%
Benefits	2,194,900	2,250,810	1,549,159	2,452,520	201,710	8.96%	257,620	11.74%
Supplies and Services	50,500	50,500	1,195	50,500	-	0.00%	-	0.00%
Subtotal Classroom Teachers	19,283,300	19,551,198	14,315,095	20,295,820	744,622	3.81%	1,012,520	5.25%
Occasional Teachers								
Salaries and Wages	1,410,000	1,792,000	586,655	1,363,500	(428,500)	-23.91%	(46,500)	-3.30%
Benefits	125,100	163,300	56,293	120,000	(43,300)	-26.52%	(5,100)	-4.08%
Subtotal Occasional Teachers	1,535,100	1,955,300	642,948	1,483,500	(471,800)	-24.13%	(51,600)	-3.36%
Educational Assistants								
Salaries and Wages	18,353,900	18,840,772	16,658,790	18,940,800	100,028	0.53%	586,900	3.20%
Benefits	6,295,500	6,413,264	4,736,958	6,456,461	43,197	0.67%	160,961	2.56%
Subtotal Educational Assistants	24,649,400	25,254,036	21,395,748	25,397,261	143,225	0.57%	747,861	3.03%
Textbooks and Supplies								
Supplies and Services	718,200	720,610	484,827	719,300	(1,310)	-0.18%	1,100	0.15%
Fees and Contract Services	84,600	83,990	178,444	73,990	(10,000)	-11.91%	(10,610)	-12.54%
Other Expenses	4,200	4,200	8,961	4,200	-	0.00%	-	0.00%
Subtotal Textbooks and Supplies	807,000	808,800	672,232	797,490	(11,310)	-1.40%	(9,510)	-1.18%
Computers								
Supplies and Services	633,300	633,300	454,528	633,300	-	0.00%	-	0.00%
Subtotal Computers	633,300	633,300	454,528	633,300	-	0.00%	-	0.00%
Professionals, Paraprofessionals and Technicians								
Salaries and Wages	6,790,700	6,874,265	5,061,220	7,163,100	288,835	4.20%	372,400	5.48%
Benefits	1,808,300	1,831,601	1,223,775	1,962,200	130,599	7.13%	153,900	8.51%
Supplies and Services	147,300	147,300	40,128	119,800	(27,500)	-18.67%	(27,500)	-18.67%
Fees and Contract Services	-	-	2,700	-	-	0.00%	-	0.00%
Subtotal Professionals, Paraprofessionals and Technicians	8,746,300	8,853,166	6,327,823	9,245,100	391,934	4.43%	498,800	5.70%
Staff Development								
Salaries and Wages	124,000	124,000	33,699	142,000	18,000	14.52%	18,000	14.52%
Benefits	12,900	12,900	2,346	22,635	9,735	75.47%	9,735	75.47%
Professional Development	457,400	461,017	237,516	469,811	8,794	1.91%	12,411	2.71%
Subtotal Staff Development	594,300	597,917	273,561	634,446	36,529	6.11%	40,146	6.76%
Department Heads								
Salaries and Wages	48,000	47,000	34,223	48,300	1,300	2.77%	300	0.63%
Benefits	5,700	5,700	3,565	6,100	400	7.02%	400	7.02%
Subtotal Department Heads	53,700	52,700	37,788	54,400	1,700	3.23%	700	1.30%
Coordinators and Consultants								
Salaries and Wages	1,099,100	1,103,578	812,337	1,115,600	12,022	1.09%	16,500	1.50%
Benefits	173,500	173,599	129,000	183,400	9,801	5.65%	9,900	5.71%
Professional Development	-	-	-	-	-	0.00%	-	0.00%
Supplies and Services	39,580	39,580	18,662	40,300	720	1.82%	720	1.82%
Fees and Contract Services	-	-	-	-	-	0.00%	-	0.00%
Other Expenses	105,150	105,150	1,609	6,500	(98,650)	-93.82%	(98,650)	-93.82%
Subtotal Coordinators and Consultants	1,417,330	1,421,907	961,608	1,345,800	(76,107)	-5.35%	(71,530)	-5.05%
Total Special Education Expenses	\$ 57,719,730	\$ 59,128,324	\$ 45,081,331	\$ 59,887,117	\$ 758,793	1.28%	\$ 2,167,387	3.76%

Halton Catholic District School Board
Board Administration and Governance Expenses
2021/2022 Proposed Budget

Appendix B-5

Trustees

	2020/2021	2020/2021	May 31, 2021	2021/2022	Year over Year Change		Year over Year Change	
	Budget	Revised	Actuals	Proposed	vs. 2020-21 Revised Estimates		vs. 2020-21 Budget Estimates	
	Estimates	Estimates	w Commitments	Budget	\$	%	\$	%
	(in PSAB Format)	(in PSAB Format)	(in PSAB Format)	(in PSAB Format)				
Salaries and Wages	127,100	127,230	96,956	134,800	7,570	5.95%	7,700	6.06%
Benefits	10,400	10,400	4,723	8,000	(2,400)	-23.08%	(2,400)	-23.08%
Professional Development	49,000	49,000	(3,738)	49,000	-	0.00%	-	0.00%
Supplies and Services	9,700	9,700	1,598	9,700	-	0.00%	-	0.00%
Fees and Contract Services	-	-	-	25,000	25,000	0.00%	25,000	0.00%
Other Expenses	-	-	18,165	20,000	20,000	0.00%	20,000	0.00%
Subtotal Trustees	\$ 196,200	\$ 196,330	\$ 117,704	\$ 246,500	\$ 50,170	25.55%	\$ 50,300	25.64%

Director and Supervisory Officers

Salaries & Benefits	1,710,906	1,712,600	1,319,080	1,774,900	62,300	3.64%	63,994	3.74%
Benefits	136,900	143,600	165,533	379,600	236,000	164.35%	242,700	177.28%
Professional Development	74,500	74,500	23,297	88,520	14,020	18.82%	14,020	18.82%
Supplies and Services	35,300	35,300	1,195	32,850	(2,450)	-6.94%	(2,450)	-6.94%
Subtotal Director and Supervisory Officers	\$ 1,957,606	\$ 1,966,000	\$ 1,509,105	\$ 2,275,870	\$ 309,870	15.76%	\$ 318,264	16.26%

Board Administration

Salaries and Wages	6,079,024	6,078,538	4,454,969	6,370,288	291,750	4.80%	291,264	4.79%
Benefits	1,480,318	1,491,200	1,068,908	1,600,822	109,622	7.35%	120,504	8.14%
Professional Development	104,850	104,850	49,658	146,650	41,800	39.87%	41,800	39.87%
Supplies and Services	741,979	1,097,484	1,129,388	752,750	(344,734)	-31.41%	10,771	1.45%
Rental Expenses	82,350	82,350	157,026	82,350	-	0.00%	-	0.00%
Fees and Contract Services	1,070,239	1,315,256	654,295	1,287,224	(28,032)	-2.13%	216,985	20.27%
Other Expenses	320,810	320,810	321,481	324,420	3,610	1.13%	3,610	1.13%
Subtotal Board Administration	\$ 9,879,570	\$ 10,490,488	\$ 7,835,725	\$ 10,564,504	74,016	0.71%	684,934	6.93%

Total Board Administration & Governance

	\$ 12,033,376	\$ 12,652,818	\$ 9,462,534	\$ 13,086,874	\$ 434,056	3.43%	\$ 1,053,498	8.75%
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**Halton Catholic District School Board
Pupil Accommodation Expenses
2021/2022 Proposed Budget**

Appendix B-6

	2020/2021	2020/2021	May 31, 2021	2021/2022	Year over Year Change		Year over Year Change	
	Budget	Revised	Actuals	Proposed	vs. 2020-21 Revised Estimates		vs. 2020-21 Budget Estimates	
	Estimates	Estimates	w Commitments	Budget	\$	%	\$	%
	(in PSAB Format)	(in PSAB Format)	(in PSAB Format)	(in PSAB Format)				
School Operations and Maintenance								
Salaries and Wages	8,358,100	8,748,900	5,848,931	8,651,875	(97,025)	-1.11%	293,775	3.51%
Benefits	2,355,700	2,480,900	1,647,791	2,480,272	(628)	-0.03%	124,572	5.29%
Professional Development	24,600	24,600	9,200	28,400	3,800	15.45%	3,800	15.45%
Supplies and Services	15,845,981	17,127,538	10,897,029	15,263,067	(1,864,471)	-10.89%	(582,914)	-3.68%
Rental Expenses	3,800	3,800	7,959	3,800	-	0.00%	-	0.00%
Fees and Contract Services	8,361,206	8,179,706	5,939,779	8,208,195	28,489	0.35%	(153,011)	-1.83%
Other Expenses	1,900	1,900	19,782	1,900	-	0.00%	-	0.00%
Subtotal School Operations and Maintenance	34,951,287	36,567,344	24,370,471	34,637,509	(1,929,835)	-5.28%	(313,778)	-0.90%
Other Pupil Accommodation								
Salaries and Wages	-	-	-	-	-	0.00%	-	0.00%
Benefits	-	-	-	-	-	0.00%	-	0.00%
Professional Development	-	-	-	-	-	0.00%	-	0.00%
Supplies and Services	-	-	-	-	-	0.00%	-	0.00%
Interest Charges on Capital	7,227,696	7,227,696	6,692,896	6,554,146	(673,550)	-9.32%	(673,550)	-9.32%
Rental Expenses	2,630,000	2,630,000	1,604,333	2,231,100	(398,900)	-15.17%	(398,900)	-15.17%
Fees and Contract Services	1,500,000	1,500,000	222,502	1,500,000	-	0.00%	-	0.00%
Other Expenses	10,000	10,000	718,859	330,000	320,000	3200.00%	320,000	3200.00%
Subtotal Other Pupil Accommodation	11,367,696	11,367,696	9,238,590	10,615,246	(752,450)	-6.62%	(752,450)	-6.62%
Total Pupil Accommodation	\$ 46,318,983	\$ 47,935,040	\$ 33,609,061	\$ 45,252,755	\$ (2,682,285)	-5.60%	\$ (1,066,228)	-2.30%

**Halton Catholic District School Board
Continuing Education Expenses
2021/2022 Proposed Budget**

	2020/2021	2020/2021	May 31, 2021	2021/2022	Year over Year Change		Year over Year Change	
	Budget	Revised	Actuals	Proposed	vs. 2020-21 Revised Estimates		vs. 2020-21 Budget Estimates	
	Estimates	Estimates	w Commitments	Budget	\$	%	\$	%
	(in PSAB Format)	(in PSAB Format)	(in PSAB Format)	(in PSAB Format)				
Continuing Education								
Salaries & Wages	4,723,417	5,230,717	3,699,544	4,381,754	(848,963)	-16.23%	(341,663)	-7.23%
Employee Benefits	745,089	794,489	557,428	697,081	(97,408)	-12.26%	(48,008)	-6.44%
Staff Development	13,200	13,200	5,310	9,700	(3,500)	-26.52%	(3,500)	-26.52%
Supplies and Services	294,308	294,308	311,641	209,803	(84,505)	-28.71%	(84,505)	-28.71%
Rental Expense	1,159,477	1,159,477	410,519	980,601	(178,876)	-15.43%	(178,876)	-15.43%
Fees & Contractual Services	169,102	169,102	55,488	242,472	73,370	43.39%	73,370	43.39%
Other Expenses	35,249	35,249	9,187	28,834	(6,415)	-18.20%	(6,415)	-18.20%
Total Continuing Education	\$ 7,139,842	\$ 7,696,542	\$ 5,049,117	\$ 6,550,245	\$ (1,146,297)	-14.89%	\$ (589,597)	-8.26%

**Halton Catholic District School Board
Transportation Expenses
2021/2022
Proposed Budget**

Appendix B-8

	2020/2021 Budget Estimates (in PSAB Format)	2020/2021 Revised Estimates (in PSAB Format)	May 31, 2021 Actuals w Commitments (in PSAB Format)	2021/2022 Proposed Budget (in PSAB Format)	Year over Year Change vs. 2020-21 Revised Estimates		Year over Year Change vs. 2020-21 Budget Estimates	
					\$	%	\$	%
Transportation - General								
Salaries and Wages	437,861	436,864	-	451,632	14,768	3.38%	13,771	3.15%
Benefits	111,065	108,810	-	118,471	9,661	8.88%	7,406	6.67%
Professional Development	6,484	4,410	-	8,018	3,608	81.81%	1,534	23.66%
Supplies and Services	53,264	79,563	-	38,950	(40,613)	-51.05%	(14,314)	-26.87%
Rental Expenses	26,554	25,840	-	25,840	-	0.00%	(714)	-2.69%
Fees and Contract Services	8,772,825	10,450,077	9,985,110	9,890,714	(559,363)	-5.35%	1,117,889	12.74%
Other Expenses	45,306	25,560	-	33,905	8,345	32.65%	(11,401)	-25.16%
Subtotal Transportation - General	9,453,359	11,131,124	9,985,110	10,567,530	(563,594)	-5.06%	1,114,171	11.79%
Transportation - Provincial Schools								
Fees and Contract Services	101,500	144,000	-	125,000	(19,000)	-13.19%	23,500	23.15%
Total Transportation	\$ 9,554,859	\$ 11,275,124	\$ 9,985,110	\$ 10,692,530	(582,594)	-5.17%	1,137,671	11.91%

**Halton Catholic District School Board
COVID-19 Revenue Expense Summary
2021/2022
Proposed Budget**

	2020/2021 Revised Estimates	May 31, 2021 Actuals w Commitments	2021/2022 Proposed Budget
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	\$ 193,922	\$ -
GSN - Mental health supports	148,367	111,275	149,977
GSN - Recent Immigrant Supplement	-		805,981
GSN - Technology Resources	-		260,623
	406,929	305,197	1,216,581
II - Priorities and Partnerships Funding (PPF)			
PPF - Custodial staffing supports	\$ 918,415	\$ 642,891	\$ -
PPF - Health and safety training for occasional teachers and casual ed. workers	163,895	163,895	-
PPF - Special education supports	359,700	183,212	130,762
PPF - Mental health supports	150,000	302,640	192,974
PPF - Enhanced cleaning allocation	71,037	71,037	-
PPF - Remote learning funding	735,692	514,984	-
PPF - Additional funding for teachers	1,720,455	1,204,319	2,698,265
PPF - Additional School Operations Support	-	-	251,659
PPF - School reopening emerging issues	1,762,920	1,234,044	-
PPF - Transportation	413,859	-	-
PPF - Ventilation in classrooms	582,000	1,164,000	-
PPF - Temporary Hiring of non-perm teaching staff	1,209,412	846,588	-
PPF - Additional funding for remote learning	322,331	225,632	-
PPF - Transportation funding support for enhanced cleaning	-	227,046	-
PPF - Transportation funding	-	231,943	296,100
PPF - Re-Engaging Students and Reading Assessment Supports			360,104
Other - Specify:			
PPF-High Priority Area	1,232,970	-	-
IT - Federal Safe Return To Class	-	722,107	-
Health and Safety - Federal Safe Return to Class	-	1,162,777	-
Transportation - Federal Safe Return to Class	-	6,877	-
HVAC - Federal Safe Return to Class	-	-	-
CAIF - Federal Funding HVAC	-	-	-
CAIF - Federal Funding IT and Capital	-	-	-
Stabilization Funding	9,299,564	-	-
Subtotal PPF Funding	18,942,250	8,903,992	3,929,864
Total COVID-19 Funding	\$ 19,349,179	\$ 9,209,189	\$ 5,146,445

	2020/2021 Revised Estimates (in PSAB Format)	May 31, 2021 Actuals (in PSAB Format)	2021/2022 Proposed Budget (in PSAB Format)
Classroom Instruction			
Classroom Teachers	\$ 15,889,100	\$ 9,994,561	\$ 4,076,866
Occasional Teachers	1,754,500	165,938	385,700
Educational Assistants	40,000	42,142	-
Early Childhood Educators (E.C.E) and Supply	1,672,300	1,019,071	175,300
Textbooks & Classroom Supplies	50,000	14,772	50,000
Computers	2,762,920	39,061	260,000
Professionals, Paraprofessionals & Technical	150,000	87,829	242,560
Staff Development	-	263,205	-
Continuing Education	-	11,708	-
Subtotal Classroom Instruction	22,318,820	11,638,286	5,190,426
Non Classroom - School Support Services			
School Administration	507,400	600,692	388,400
Other Non Classroom			
Administration	-	16,375	-
Transportation	1,720,264	1,548,238	214,395
	1,720,264	1,564,613	214,395
Pupil Accommodation			
School Operations and Maintenance	1,797,653	1,907,468	870,447
Other			
Provision for Contingencies	5,234,353	531,087	-
Capital			
	-	1,519,374	-
Total Expenses	\$ 31,578,490	\$ 17,761,520	\$ 6,663,668
BOARD FUNDED COVID-19 EXPENSES	\$ 12,229,311	\$ 8,552,331	\$ 1,517,223

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

	2020/2021 Budget Estimates	% of total budget	2020/2021 Revised Estimates	% of total budget	2021/2022 Proposed Budget	% of total budget	Year over Year Change vs. 2020-21 Revised Estimates		Year over Year Change vs. 2020-21 Budget Estimates		Notes
							\$	%	\$	%	
Operating											
Salary & Wages	302,262,014	73.5%	305,667,530	71.8%	304,657,689	73.6%	(1,009,841)	-0.3%	2,395,675	0.8%	
Employee Benefits	51,465,486	12.5%	52,354,253	12.3%	52,829,957	12.8%	475,704	0.9%	1,364,471	2.7%	
Total Salaries and Benefits	353,727,499	86.1%	358,021,782	84.1%	357,487,646	86.3%	(534,136)	-0.1%	3,760,147	1.1%	
Professional Development	1,438,165	0.3%	1,509,887	0.4%	1,505,959	0.4%	(3,928)	-0.3%	67,794	4.7%	
Supplies & Services	27,178,141	6.6%	31,804,080	7.5%	27,685,333	6.7%	(4,118,747)	-13.0%	507,192	1.9%	
Operating Interest	127,641	0.0%	127,641	0.0%	104,558	0.0%	(23,083)	-18.1%	(23,083)	-18.1%	
Rentals & Leases	3,335,904	0.8%	3,335,190	0.8%	2,344,090	0.6%	(991,100)	-29.7%	(991,814)	-29.7%	
Fees & Contract Services	21,333,010	5.2%	23,144,151	5.4%	22,832,412	5.5%	(311,739)	-1.3%	1,499,402	7.0%	
Other	2,709,751	0.7%	6,502,327	1.5%	1,189,183	0.3%	(5,313,144)	-81.7%	(1,520,568)	-56.1%	
ALC Lease/Rentals	1,159,477	0.3%	1,159,477	0.3%	980,601	0.2%	(178,876)	-15.4%	(178,876)	-15.4%	
Total Other Operating	57,282,089	13.9%	67,582,754	15.9%	56,642,136	13.7%	(10,940,618)	-16.2%	(639,953)	-1.1%	
Total Operating	411,009,589	100.0%	425,604,536	100.0%	414,129,782	100.0%	(11,474,754)	-2.7%	3,120,193	0.8%	
Capital											
Debt Charges & Interest	47,375	0.7%	47,375	0.7%	47,375	0.7%	-	0.0%	-	0.0%	
OSBFC Debenture Interest Payments	3,443,026	48.2%	3,443,026	48.2%	3,036,357	46.7%	(406,669)	-11.8%	(406,669)	-11.8%	
OFA Debenture Interest Payments	3,657,029	51.2%	3,657,029	51.2%	3,413,230	52.5%	(243,799)	-6.7%	(243,799)	-6.7%	
Total Capital	7,147,431	100.0%	7,147,431	100.0%	6,496,962	100.0%	(650,469)	-9.1%	(650,469)	-9.1%	
PSAB Adjustments											
School Generated Funds	10,000,000	35.1%	7,000,000	27.7%	5,000,000	19.7%	(2,000,000)	-28.6%	(5,000,000)	-50.0%	
Amortization expenses	19,155,162	67.2%	18,964,270	74.9%	21,036,040	82.9%	2,071,770	10.9%	1,880,878	9.8%	
Increase in Employee Future Benefits	(458,219)	-1.6%	(458,219)	-1.8%	(458,217)	-1.8%	2	0.0%	2	0.0%	
(Decrease) in Accrued Interest on Debenture	(196,914)	-0.7%	(196,914)	-0.8%	(202,975)	-0.8%	(6,061)	3.1%	(6,061)	3.1%	
	(655,133)	-2.3%	(655,133)	-2.6%	(661,192)	-2.6%	(6,059)	0.9%	(6,059)	0.9%	
Total PSAB Adjustments	28,500,029	6.9%	25,309,137	100.0%	25,374,848	100.0%	65,711	0.3%	(3,125,181)	-11.0%	
Total Expenses	\$ 446,657,048	100.0%	\$ 458,061,104	100.0%	\$ 446,001,592	100.0%	(12,059,512)	-2.6%	(655,456)	-0.1%	

**Halton Catholic District School Board
Average Daily Enrolment (ADE)
2021/2022 Proposed Budget**

Appendix D

	2021/2022 Proposed Budget				2020/2021 REVISED ESTIMATES				2020/2021 ORIGINAL ESTIMATES				2019/2020 Actual ADE
	Projected FTE Oct 31/21	Projected FTE Mar 31/22	Projected ADE	% Change	Actual FTE Oct 31/20	Projected FTE Mar 31/21	Revised ADE	% Change	Projected FTE Oct 31/20	Projected FTE Mar 31/21	Original ADE	% Change	
	JK	1,851.00	1,876.00	1,863.50	1.7%	1,822.00	1,844.00	1,833.00	-10.4%	2,034.00	2,057.00	2,045.50	
SK	1,962.00	1,988.00	1,975.00	-5.9%	2,085.00	2,112.00	2,098.50	-2.0%	2,130.00	2,151.00	2,140.50	-4.3%	2,237.00
Gr. 1 to 3	6,904.00	6,980.00	6,942.00	-0.8%	6,961.00	7,032.00	6,996.50	-1.7%	7,090.00	7,146.00	7,118.00	0.7%	7,067.50
Gr. 4 to Gr. 6	7,431.00	7,488.00	7,459.50	0.1%	7,428.00	7,481.00	7,454.50	-1.3%	7,536.00	7,573.00	7,554.50	1.1%	7,475.00
Gr. 7 to Gr. 8	5,142.00	5,168.00	5,155.00	3.3%	4,980.00	5,004.00	4,992.00	-1.1%	5,033.00	5,057.00	5,045.00	5.7%	4,775.00
Gr. 4 to Gr. 8	12,573.00	12,656.00	12,614.50	1.3%	12,408.00	12,485.00	12,446.50	-1.2%	12,569.00	12,630.00	12,599.50	2.9%	12,250.00
Elementary Day School Enrolment	23,290.00	23,500.00	23,395.00	0.1%	23,276.00	23,473.00	23,374.50	-2.2%	23,823.00	23,984.00	23,903.50	1.3%	23,608.00
Secondary Day School Enrolment	13,414.60	13,106.98	13,260.79	2.1%	13,136.00	12,847.00	12,991.50	-1.9%	13,403.59	13,095.54	13,249.57	3.2%	12,836.34
Total Day School ADE	36,704.60	36,606.98	36,655.79	0.8%	36,412.00	36,320.00	36,366.00	-2.1%	37,226.59	37,079.54	37,153.07	1.9%	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
2021/2022 Proposed Budget

Appendix E

	2020/2021 Original Budget	2020/2021 Revised Budget	2021/2022 Proposed Budget	Year over Year Change vs. 2020-21 Revised Estimates		Year over Year Change vs. 2020-21 Budget Estimates	
				\$	%	\$	%
Enrolment Forecast - JK/SK	4,186.00	3,931.50	3,838.50	(93.00)	-2.37%	(347.50)	-8.30%
- 1 to 3	7,118.00	6,996.50	6,942.00	(54.50)	-0.78%	(176.00)	-2.47%
- 4 to 8	12,599.50	12,446.50	12,614.50	168.00	1.35%	15.00	0.12%
Enrolment Forecast - Elementary	23,903.50	23,374.50	23,395.00	20.50	0.09%	(508.50)	-2.13%
- Secondary	13,249.57	12,991.50	13,260.79	269.29	2.07%	11.22	0.08%
	37,153.07	36,366.00	36,655.79	289.79	0.80%	497.28	-1.34%
Pupil Foundation Grant - JK/SK	26,805,217	25,175,519	24,811,488	(364,031)	-1.45%	(1,993,729)	-7.44%
Pupil Foundation Grant - 1 to 3	41,888,362	41,173,353	41,238,604	65,251	0.16%	(649,758)	-1.55%
Pupil Foundation Grant - 4 to 8	61,729,108	60,979,511	62,398,886	1,419,375	2.33%	669,778	1.09%
Pupil Foundation Grant - 7 to 8: Preparing for Success in High School	1,133,965	1,122,052	1,168,484	46,432	4.14%	34,519	3.04%
Pupil Foundation Grant - Secondary	77,081,096	75,579,740	77,700,936	2,121,196	2.81%	619,840	0.80%
Total Pupil Foundation Allocation	208,637,748	204,030,175	207,318,398	3,288,223	1.61%	(1,319,350)	-0.63%
School Foundation Grant - Elementary	16,054,044	15,781,217	15,832,110	50,893	0.32%	(221,934)	-1.38%
School Foundation Grant - Secondary	8,728,847	8,585,845	8,934,019	348,174	4.06%	205,172	2.35%
Parent engagement amount	-	-	39,231	39,231	0.00%	39,231	0.00%
Library Staff Amount	132,116	132,116	133,231	1,115	0.84%	1,115	0.84%
Total School Foundation Allocation	24,915,007	24,499,178	24,938,591	439,413	1.79%	23,584	0.09%
SEPPA - JK to Grade 3	11,703,936	11,314,633	11,255,489	(59,144)	-0.52%	(448,447)	-3.83%
SEPPA - Grade 4 to 8	10,020,508	9,898,826	10,116,577	217,751	2.20%	96,069	0.96%
SEPPA - Secondary	6,955,362	6,819,888	7,018,804	198,916	2.92%	63,442	0.91%
Special Education Equipment Amount	1,751,263	1,722,849	1,833,311	110,462	6.41%	82,048	4.69%
Special Incidence Portion	1,300,000	1,300,000	1,500,000	200,000	15.38%	200,000	15.38%
Differentiated Special Education Needs Amount (DSENA)	18,062,137	18,062,137	18,459,896	397,759	2.20%	397,759	2.20%
Behavioural Expertise	511,359	504,370	605,039	100,669	19.96%	93,680	18.32%
Total Special Education Allocation	50,304,565	49,622,703	50,789,116	1,166,413	2.35%	484,551	0.96%
Total Language Allocation	9,790,482	9,742,198	9,781,545	39,347	0.40%	(8,937)	-0.09%
Total Learning Opportunities Allocation	2,729,255	2,883,328	3,284,203	400,875	13.90%	554,948	20.33%
Total Continuing Education and Other Programs Allocation	2,529,507	2,300,627	2,532,949	232,322	10.10%	3,442	0.14%
Teacher Qualification and Experience Allocation	30,426,887	28,160,139	33,309,214	5,149,075	18.28%	2,882,327	9.47%
ECE Q&E Allocation	2,199,031	1,777,962	2,031,429	253,467	14.26%	(167,602)	-7.62%
New Teacher Induction Program (NTIP)	259,315	256,193	110,336	(145,857)	-56.93%	(148,979)	-57.45%
Restraint Savings	(140,878)	(140,878)	(140,878)	-	0.00%	-	0.00%
Total Transportation Allocation	9,489,455	9,357,386	9,403,072	45,686	0.49%	(86,383)	-0.91%
Total Administration and Governance Allocation	10,201,114	10,059,799	10,099,880	40,081	0.40%	(101,234)	-0.99%
Total School Operations Allocations	36,786,867	35,977,099	36,654,443	677,344	1.88%	(132,424)	-0.36%
Community Use of Schools	488,822	488,822	490,341	1,519	0.31%	1,519	0.31%
Declining Enrolment Adjustment	-	413,086	183,799	(229,287)	-55.51%	183,799	0.00%
Indigenous Education Allocation	269,683	267,518	187,150	(80,368)	-30.04%	(82,533)	-30.60%
Mental Health and Well-Being Grant (formerly Safe Schools)	1,009,550	996,106	1,184,206	188,100	18.88%	174,656	17.30%
Support for Students Fund	3,161,196	3,161,196	3,161,196	-	0.00%	-	0.00%
Program Leadership Grant (moved from Admin and Governance Grant)	905,864	905,864	999,389	93,525	10.32%	93,525	10.32%
Remote and Rural Allocation	11,795	12,180	19,209	7,029	57.71%	7,414	62.86%
Rural and Northern Education Allocation	45,429	45,429	45,846	417	0.92%	417	0.92%
Permanent Financing of NPF	47,375	47,375	47,375	-	0.00%	-	0.00%
Support for COVID-19 Outbreak	-	406,929	-	(406,929)	-100.00%	-	0.00%
TOTAL: OPERATING	394,068,069	385,270,414	396,430,809	11,160,395	2.90%	2,362,740	0.60%
Deduct:							
Minor TCA	(9,851,700)	(9,631,760)	(9,910,770)	(279,010)	2.90%	(59,070)	0.60%
Add:							
Trustees' Association Fee	43,017	43,017	55,384	12,367	28.75%	12,367	28.75%
TOTAL OPERATING ALLOCATION	384,259,386	375,681,671	386,575,423	10,893,752	2.90%	2,316,037	0.60%
Capital Grants	9,821,443	37,930,231	46,634,963	8,704,732	22.95%	36,813,520	374.83%
Minor TCA	9,851,700	9,631,760	9,910,770	279,010	2.90%	59,070	0.60%
School Renewal Allocation	4,976,370	4,887,972	4,919,993	32,021	0.66%	(56,377)	-1.13%
Temporary Accommodations - Capital	4,189,396	4,189,396	3,247,373	(942,023)	-22.49%	(942,023)	-22.49%
Short Term Interest on Capital	153,366	243,527	287,926	44,399	18.23%	134,560	87.74%
Capital Debt Support - Interest Portion	6,895,674	6,895,674	6,282,588	(613,086)	-8.89%	(613,086)	-8.89%
TOTAL CAPITAL ALLOCATION	35,887,949	63,778,560	71,283,613	7,505,053	11.77%	35,395,664	98.63%
TOTAL FUNDING ALLOCATION	\$ 420,147,335	\$ 439,460,231	\$ 457,859,036	\$ 18,398,805	4.19%	\$ 37,711,701	8.98%

**Halton Catholic District School Board
Capital Budget
2021/2022 Proposed Budget**

Projects	Total Estimated Project Budget	Total 2021/2022 Expenses	Funding Sources					Total Funding
			Capital Priorities	Child Care Capital	School Condition Improvement	School Renewal	Other*	
Milton #10 CES	18,727,105	13,834,963	9,607,360	2,727,603			1,500,000	13,834,963
St. Kateri Tekakwitha CSS	41,335,302	20,000,000	20,000,000					20,000,000
North Oakville #4 CES	14,499,502	10,000,000	10,000,000					10,000,000
School Improvement Projects	6,250,000	6,250,000			4,300,000	1,200,000	750,000	6,250,000
TOTAL	80,811,909	50,084,963	39,607,360	2,727,603	4,300,000	1,200,000	2,250,000	50,084,963

* Includes Proceeds of Disposition and Capital Reserve

Halton Catholic District School Board
2021-22 Budget Estimates Schedule

Date	Completed	Item	Description of Activity
24-Sep	✓	Ministry Memorandum 2020:SB18	District School Board Enrolment Projections for 2021-22 to 2024-25 memorandum issued
3-Dec	✓	Ministry Memorandum 2020:SB18	District School Board Enrolment Projections for 2021-22 to 2024-25 submitted to the Ministry
15-Jan	✓	Ministry 2021-22 Education Funding Guide	Ministry invitation for 2021-22 Education Funding Consultation
25-Jan	✓	Budget Objectives	Feedback Request from system principals and vice principals
1-Feb	✓	Budget Estimates Schedule & Objectives	Discuss 2021-22 Budget Estimates Schedule & Objectives at Administrative Council
1-Feb	✓	Budget Process Memorandum	Distribute the 2021-22 Budget Process Memorandum to Superintendents, Senior Managers, Managers
2-Feb	✓	Budget Estimates Schedule & Objectives	Present 2021-22 Budget Estimates Schedule and Provincial Consultation to the Board
3-Feb	✓	Public Consultation Questions	Develop with Sr. Staff/Communication/Research questions for survey
12-Feb	✓	Budget Estimates Schedule & Objectives	Talk to Chair and Vice-Chair about Objectives Determined at Admin
12-Feb	✓	Departmental Budget Reviews	Distribute Budget Input Package to Departments
17-Feb	✓	Public Consultation (Online Survey-Open Feb 17 to Mar 3)	Open online survey on 2021-22 Budget Estimates Process
26-Feb	✓	Departmental Budget Reviews	Receive Budget Submissions from Departments (by this date)
3-Mar	✓	Public Consultation (Online Survey)	Close online survey on 2021-22 Budget Estimates Process
8-Mar	✓	Departmental Budget Reviews	Complete Budget Review Meetings with Departments (by this date); Set up to review with Director
8-Mar	✓	Budget Update	Budget Estimates Update (Administrative Council) / Discussion and Approval of Departmental Submissions
11-Mar	✓	Budget Survey	Review and collate results of online budget survey
22-Mar	✓	Budget Survey	Review budget survey results at Administrative Council
26-Mar	✓	School Budgets	Development of School Budgets Based on Forecasted Enrolment
30-Mar	✓	Trustee Budget Working Session	2021-22 Budget Estimates: Trustee Budget Training Session
31-Mar	✓	Trustee Budget Working Session	2021-22 Budget Estimates: Trustee Budget Training Session
31-Mar	✓	Salary and Benefits Budget	Salary and FTE staffing "snapshot" from HR/Payroll System (base for 2021-22 Budget)
6-Apr	✓	Budget Update	Present the Board of Trustees the results of the Online Survey
19-Apr	✓	Salary and Benefits Budget	Send FTE staffing reports to Superintendents for review and confirmation
19-Apr	✓	Budget Update	Budget Estimates Update (Administrative Council)
19-Apr	✓	SEAC Budget Presentation	Present Special Education Funding / Budget Challenges and Priorities - SEAC
21-Apr	✓	Salary and Benefits Budget	Complete Review of Benefits Budget (Financial Services and Human Resources)
26-Apr	✓	Salary and Benefits Budget	Receive FTE staffing confirmations (by this date)
26-Apr	✓	Salary and Benefits Budget	Discuss Salary and Benefits Budget at Administrative Council
3-May	✓	Budget Update	Budget Estimates Update (Administrative Council)
4-May	✓	Ministry Memorandum	Release of Grants for Student Needs (GSN) and Priorities and Partnerships Fund (PPF)
4-May	✓	Release of EFIS Forms	Release of EFIS Forms and Instructions
10-May	✓	Budget Update	Budget Estimates Update (Administrative Council)
12-May	✓	Trustee Budget Working Session	2021-22 Budget Estimates: Trustee/Senior Staff Budget Consultation Session
14-May	✓	Salary and Benefits Budget	Complete Salary and Benefits Budget
17-May	✓	Budget Update	Budget Estimates Update (Administrative Council)
18-May	✓	Ministry Memorandum	Present the Board of Trustees the GSN and PPF Report for 2021-22 and GSN revenue estimates
7-Jun	✓	Budget Update	Budget Estimates Update (Administrative Council)
14-Jun	✓	Budget Estimates Report (Draft)	Budget Estimates Draft Report (Administrative Council)
16-Jun	✓	Budget Estimates Report (Draft)	Present DRAFT Budget Estimates Report to the Board
21-Jun	✓	Budget Estimates Report (Final)	Budget Estimates FINAL Report (Administrative Council)
24-Jun		Budget Estimates Report (Final)	Final Budget Estimates Report to the Board for Approval
30-Jun		Budget Estimates Report (Final)	Post Final Budget Report on Public Website
30-Jun		Ministry Memorandum	Submission of Budget Estimates to the Ministry (EFIS)
30-Jun		Budget Estimates Report (Final)	Submission of Budget Estimates to OCSTA (EFIS)

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

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

Note 3: Items highlighted in "blue" are Special Budget Training meetings

Note 4: Items highlighted in "orange" are Proposed Date for Special Board Meetings