Regular Board Meeting **Report**

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

Alignment to Strategic Plan

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

Purpose

To provide the Board with the 2019

TABLE 2	REVISED ESTIMATES	BUDGET ESTIMATES	[illegible]
Total Revenue	**436,967,933**		**1,377,212**
Less:			
School Generated Funds	13,000,000	13,000,000	-

Table 3 [illegible] in Table 2 to the carry forward as per [illegible]. As outlined in Table 2, the Board is using its "Provision for Local Activities Fund" "[illegible]ering" and "Other Board Reserves" which were set aside as part of [illegible]8-2019 Year-end, for expenses deferred to the 2019-2020 fiscal year [illegible]. Refer to Table 4 for a breakdown of the $1.5 million that were carried forward from fiscal 2018-19.

TABLE 3

The 2019-2020 deficit [illegible] This increase is the result of [illegible] during the fiscal year, thus [illegible]-2020. The initiatives include:

- $0.6 million carry-forward of school activity funding,
- $0.2 million carry-[illegible],
- $0.7 million carry-forward of one-time projects, and
- [illegible]

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

3. Operating Expense Projections

The [illegible] $2.57 million from the 2019-2020

Report Prepared by: A. Cross
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:

Director of Education and Secretary of the Board

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

	2019-20 Revised Budget Estimates (in PSAB Format)	2019-20 Revenues and Receipts Nov. 30/19 (in PSAB Format)	2019-20 Remaining Balance (in PSAB Format)	Percent Received	2019-20 Original Budget Estimates (in PSAB Format)	2018-19 Actuals (in PSAB Format)
OPERATING REVENUE						
Province of Ontario						
Legislative Grants	290,758,473	89,184,845	201,573,628	30.7%	294,231,068	292,070,913
Municipal Taxes	94,328,241	12,030,860	82,297,381	12.8%	91,228,142	92,616,231
	385,086,714	101,215,705	283,871,009	26.3%	385,459,210	384,687,144
Other Provincial Grants						
Prior Year Grant Adjustment - Operating	-	27,960	(27,960)	-	-	232,430
Other Provincial Grants (Appendix A-9)	4,686,966	761,026	3,925,940	16.2%	1,803,728	4,691,690
	4,686,966	788,986	3,897,980	16.8%	1,803,728	4,924,120
Other Revenue						
Government of Canada	2,594,740	133,895	2,460,845	5.2%	2,592,740	2,424,254
Tuition Fees	2,539,300	2,690,816	(151,516)	106.0%	2,539,300	2,967,124
Use of Schools/Rentals	1,475,000	776,800	698,200	52.7%	1,475,000	1,506,309
Cafeteria, Vending, Uniform and OCAS Revenue	50,000	-	50,000	-	-	30,846
Interest Revenue	600,000	286,402	313,598	47.7%	100,000	649,076
Interest Revenue on Capital	-	-	-	-	-	-
Donation Revenue	-	114	(114)	-	-	709
Miscellaneous Recoveries	-	151,630	(151,630)	100.0%	-	145,292
Recoveries - Secondments and Other	1,473,235	57,938	1,415,297	3.9%	1,678,200	
	16,847,558	4,211,890	12,635,669	25.0%	18,446,547	15,420,443
Total Operating Revenue	**436,967,933**	**116,252,771**	**320,715,162**	**26.6%**	**435,590,725**	**437,366,675**
Available for Compliance						
(Surplus) Deficit - Operating	1,489,637	-	1,489,637	0.0%	278,474	(267,438)
Available for Compliance - Transfer from (to) Internally Restricted Reserve (net) Note #1	511,611	-	511,611	0.0%	533,708	(8,456,469)
Total Available for Compliance (Surplus) Deficit	2,001,248	-	2,001,248	0.0%	812,182	(8,723,907)
Unavailable for Compliance						
Unavailable for Compliance (PSAB Adjustments)	(186, (7,368,634)					
	(5,643,356)	(1,158,623)	(4,484,733)	20.5%	(6,832,422)	(16,092,541)
	$ 431,324,577	$ 115,094,148	$ 316,230,429	26.7%	$ 428,758,303	$ 421,274,134

Note #1					
Transfer (to) from Working Funds Reserve			-	-	(3,294,282)
Net Transfer (to) from School Activities Reserve			-		(102,037)
Net Transfer (to) from Other Board Reserve			-		(168,424)
Net Transfer (to) from Capital Reserve			-		(5,000,000)
Net Transfer (to) from Local Priorities Funding					(241,061)
Net Transfer (to) from Committed Capital Projects	435,229		435,229	457,326	272,955
Net Transfer (to) from Committed Sinking Fund	76,382		76,382	76,382	76,382
	$ 511,611	**$ -**	**$ 511,611**	**$ 533,708**	**$ (8,456,467)**

Halton Catholic District School Board

Appendix A-3

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

	2019-20 Revised Budget	2019-20 Expenses and	2019-20	2019-20 Original	2018-19

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

	2019-20 Revised Budget Estimates (in PSAB Format)	2019-20 Expenses and Commitments Nov. 30/19 (in PSAB Format)	2019-20 Remaining Balance (in PSAB Format)	Pct Spent	2019-20 Original Budget Estimates (in PSAB Format)	2018-19 Actuals (in PSAB Format)
CLASSROOM						
Classroom Teachers - Salaries & Benefits	17,715,000	4,295,133	13,419,867	24.2%	18,027,400	17,452,394
Classroom Teachers - Travel	50,500	5,664	44,836	11.2%	50,500	58,147
Teacher Assistants - Salaries & Benefits	25,295,000	7,339,318	17,955,682	29.0%	25,047,400	23,396,336
Supply Teacher Assistants - Salaries & Benefits	132,000	22,825	109,175	17.3%	132,000	110,847
Textbooks and Classroom Material	960,217	124,944	835,273	13.0%	801,220	565,996
Furniture and Equipment	518,900	172,755	346,145	33.3%	518,900	667,180
Computer Equipment	386,300	9,716	376,584	2.5%	386,300	445,688
Prof. & Paraprofessionals - Salaries & Benefits	8,453,734	1,944,712	6,509,022	23.0%	8,045,000	7,623,027
Prof. & Paraprofessionals - Supplies & Equipment	139,600	13,335	126,265	9.6%	139,600	625,547
Library and Guidance	-	-	-	-	-	-
Workshops	137,200	9,984	127,216	7.3%	132,200	113,944
Subtotal Classroom	**$ 53,788,451**	**$ 13,938,387**	**$ 39,850,064**	**25.9%**	**$ 53,280,520**	**$ 51,059,107**
NON CLASSROOM						
Consultants - Salaries & Benefits	1,307,000	317,797	989,203	24.3%	1,259,100	1,271,892
Consultants - Supplies & Services	57,800	8,460	49,340	14.6%	57,800	109,737
Subtotal Consultants	**$ 1,364,800**	**$ 326,257**	**$ 1,038,543**	**23.9%**	**$ 1,316,900**	**$ 1,381,628**
Total Special Education	**$ 55,153,251**	**$ 14,264,644**	**$ 40,888,607**	**25.9%**	**$ 54,597,420**	**$ 52,440,735**

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

	2019-20 Revised Budget Estimates (in PSAB Format)	2019-20 Expenses and Commitments Nov. 30/19 (in PSAB Format)	2019-20 Remaining Balance (in PSAB Format)	Pct Spent	2019-20 Original Budget Estimates (in PSAB Format)	2018-19 Actuals (in PSAB Format)
Governance /Trustees	**$ 197,500**	**$ 46,266**	**$ 151,234**	**23.4%**	**$ 227,000**	**$ 199,890**
Directors and Supervisory Officers						
Salaries & Benefits	1,678,000	385,388	1,292,612	23.0%	1,737,400	1,824,211
Supplies and Services	144,250	20,271	123,979	14.1%	113,350	89,955
Furniture & Equipment	5,200	-	5,200	0.0%	6,100	2,490
Other Expenses	82,950	1,006	81,944	1.2%	54,950	15,023
Subtotal Directors and Supervisory Officers	**$ 1,910,400**	**$ 406,665**	**$ 1,503,735**	**21.3%**	**$ 1,911,800**	**$ 1,931,679**
Business and	**$ 2,196,003**	**$ 468,926**	**$ 1,727,077**	**21.4%**	**$ 2,138,800**	**$ 2,131,569**

Halton Catholic District School Board
Pupil Accommodations Expenses
2019-20 Revised Estimates

	2019-20 Revised Budget Estimates (in PSAB Format)	2019-20 Expenses and Commitments Nov. 30/19 (in PSAB Format)	2019-20 Remaining Balance (in PSAB Format)	Pct Spent	2019-20 Original Budget Estimates (in PSAB Format)	2018-19 Actuals (in PSAB Format)
School Operations						
Salaries & Benefits	10,294,400	2,142,983	8,151,417	20.8%	10,039,500	9,231,422
Professional Development	24,600	5,038	19,562	20.5%	24,600	81,420
Community Use of Schools	141,000	69,618	71,382	49.4%	141,000	206,678
Utilities - Hydro	6,450,121	1,172,493	5,277,628	18.2%	6,450,121	4,266,425
Utilities - Natural Gas	943,554	60,768	882,786	6.4%	831,054	568,746
Utilities - Water & Sewer	735,550	116,436	619,114	15.8%	735,550	491,799
Maintenance - Supplies and Materials	834,960	278,622	556,338	33.4%	834,960	1,152,090
Travel and Mileage	102,200	23,044	79,156	22.5%	102,200	88,667
Custodial equipment repairs	94,000	7,301	86,699	7.8%	94,000	49,190
Creative playground equipment	25,900	-	25,900	0.0%	25,900	9,730
Telephone	18,000	2,670	15,330	14.8%	18,000	21,541
Plant Office	15,000	1,772	13,228	11.8%	15,000	96,415
School Maintenance Services	7,770,601	1,640,817	6,129,784	21.1%	7,752,105	7,713,947
Furniture & Equipment	73,300	5,744	67,556	7.8%	73,300	62,889
Professional Fees	448,500	503,541	(55,041)	112.3%	448,500	942,501
Contractual Services - Security, Fire, etc.	4,753,060	545,555	4,207,505	11.5%	4,753,060	4,297,002
Insurance	571,600	(201,820)	773,420	-35.3%	571,600	611,426
Moving expenses	83,200	(11,130)	94,330	-13.4%	83,200	54,079
Continuing Education/ALC operating costs	63,395	8,194	55,201	12.9%	63,395	124,357
Subtotal School Operations	**$ 33,442,941**	**$ 6,371,646**	**$ 27,071,295**	**19.1%**	**$ 33,057,045**	**$ 30,070,327**
New Pupil Places						
Portable Leases & Moving expenses	3,700,000	851,930	2,848,070	23.0%	3,700,000	4,548,068
Subtotal New Pupil Places	**$ 3,700,000**	**$ 851,930**	**$ 2,848,070**	**23.0%**	**$ 3,700,000**	**$ 4,548,068**
Debt Charges						

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

	2019-20 Revised Budget Estimates (in PSAB Format)	2019-20 Expenses and Commitments Nov. 30/19 (in PSAB Format)	2019-20 Remaining Balance (in PSAB Format)	Pct Spent	2019-20 Original Budget Estimates (in PSAB Format)	2018-19 Actuals (in PSAB Format)
Continuing Education						
Salaries & Benefits	6,323,107	1,394,041	4,929,066	22.0%	5,080,227	6,443,695
Supplies and Services	317,369	76,416	240,953	24.1%	301,028	289,587
Furniture & EquipmTd (652[(76,)3.740 EMCdBP < >>BDCC -)-15 (6).96 -0 vi						

Halton Catholic District School Board

Compliance Report

Administration and Governance

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

Compliance Report

Determination of In-Year Deficit Elimination Plan Requirement

2.1 Amortization related to committed capital projects incurred on or before August 31, 2012Ô

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1.0 Is an In-Year Deficit Elimination Plan Required? Yes / Oui

.....Compliance Report, item 2.7.1

1.1

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

Appendix C

Projects	Total Estimated Capital Budget	2019-20 Estimated Expenses	Total Estimated Project Expenses					
St. Mark - Classroom Addition & Child Care	3,702,880	9,746	3,721,123	3,721,123	1,610,867	2,057,013		53,243
St. Scholastica - New School	13,818,474	21,218	14,099,876	14,099,876	12,125,714		1,542,760	431,402
St. Nicholas - School Consolidation	12,524,935	6,125,498	12,262,968	12,262,968	7,885,758			4,377,210
Assumption - Classroom Addition & Renovation	14,000,000	4,881,370	13,521,695	13,521,695				13,521,695
Bishop Reding - Classroom Additionsssssssssss	677.317.4(oEMC /P 7 /P 790.00915(i)15.8(s)8.2(h)0.5(o)17.5(p)0.5(R)15(e)12.3(d)9. /CS1 cs 0 0.439 0.753 scn 0.009 Tc -0.0						21,695 3.475 01 Td	[(1)0.5(37 5(e)1-.0 09)609 Tc -0c 0.004 T,0 Td (

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

	2019-20 Revised Budget	% Change from 2019-20 Original Budget	% Change from 2018-19 Actuals	2019-20 Original Budget	2018-19 Actuals
Enrolment Forecast - JK/SK	4,285.50	-2.24%	-0.53%	4,383.50	4,308.25
- 1 to 3	7,077.00	0.35%	0.30%	7,052.00	7,055.50
- 4 to 8	12,257.00	-0.08%	3.12%	12,266.50	11,886.00
Enrolment Forecast - Elementary	23,619.50	-0.35%	1.59%	23,702.00	23,249.75
- Secondary	12,827.19	0.15%	3.74%	12,808.10	12,364.47
	36,446.69	-0.17%	2.34%	36,510.10	35,614.22
Pupil Foundation Grant - JK/SK	26,890,485	-2.24%	-1.76%	27,505,409	27,371,949
Pupil Foundation Grant - 1 to 3	40,804,850	0.35%	1.12%	40,660,704	40,351,110
Pupil Foundation Grant - 4 to 8	58,812,028	-0.08%	1.57%	58,857,611	57,903,243
Pupil Foundation Grant - 7 to 8	1,053,857	0.02%		1,053,637	1,002,241
Pupil Foundation Grant - Secondary	62,620,674	0.15%	-14.95%	62,527,479	73,624,731
Supply Teacher Adjustment for Elementary					
Supply Teacher Adjustment for Secondary					
Total Pupil Foundation Allocation	190,181,894	-0.22%	-5.03%	190,604,841	200,253,274
School Foundation Grant - Elementary	15,609,344	-0.28%	2.48%	15,652,539	15,232,124
School Foundation Grant - Secondary	8,374,420	0.28%	4.14%	8,351,143	8,041,749

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