-2023 Revised Budget Estimates

Background Information

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

1) Action Report 8.1, "2022-23 Budget Estimates - Final

23 Grants for Student Needs (GSN) and Revenue

$6.4 [illegible] and School Support Services costs
- o $[illegible] million increase in salaries and benefits primarily due to:
  - ƒ $4.0 million increase in Classroom Teachers;
  - ƒ $2.5 million increase in supply teaching costs related to absences due to illness or professional development;
  - ƒ $0.5 million increase in Educational Assistants;
  - ƒ $[illegible] increase in Guidance teachers;
  - ƒ $0.1 million increase in Early Childhood Educators;
  - ƒ $(0.3) million decrease in Principal and Vice Principals;
  - ƒ [illegible] Professionals, Paraprofessionals and Technicians;
  - ƒ $(0.1) million decrease in Coordinators and Consultants.
- o $0.4 million increase in supplies and services expenses;
- o [illegible] fees and contract services;
- o [illegible]
- o $(0.3) million decrease in computers.

$1.3 [illegible] of the increase above pertains to Special Education costs:
- o $0.6 million increase in salaries and benefits primarily due to:
  - ƒ $[illegible] increase in Classroom Teachers;
  - ƒ [illegible]
  - ƒ $0.1 million increase in [illegible] professional
  - ƒ $(0.7) million decrease in [illegible]
- o [redacted]
- o

$0.3 million increase in amortization expense from Original Budget based on increased

($0.8) million decreases in Pupil Accommodation costs
- o ($2.2) million decrease in ;
- o ($0.5) million decrease in insurance costs;
- o $1.9 increase in salaries and benefits;

($0.5) million decreases in administration cost
- o ($0.4) ;
- o ($0.1) decreased supplies and services.

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4. Enrolment

The provincial funding allocation is based on estimated enrolment, which uses two count dates for both elementary and secondary calculations. These two fixed-in-time enrolment values are combined to produce the annualized Average Daily Enrolment (ADE). Revised budget esti of October 31, 2022, and an updated enrolment projection for March 31, 2023.

Table 1 summarizes estimated changes in enrolment and how it compares to what was originally expected at the June 21, 2022, approved Budget. Enrolment continues to be significantly lower than projected resulting in a decline of 631.8 from estimates. Table 2 compares the 2021-22 school year to the 2022-23 Revised Estimates and illustrates the significant drop in elementary enrolment.

-23 Revised Estimates:	Estimate-ADE	Revised Estimate-ADE	Variance	Variance %
ELEMENTARY-Grade Level				
JK	1,712.5	1,714.0		
SK	1,989.5	1,824.5	(165.0)	-8.29%
Grades 1 to 3	6,769.5	6,588.5	(181.0)	-2.67%
Grades 4 to 6	7,311.5		(38.0)	-0.52%
Grades 7 to 8	5,056.0		(21.0)	-
	22,839.0	**22,435.5**	**(403.5)**	**-1.77%**
SECONDARY-Grade Level				
Grades 9 to 12	13,399.9	13,171.6	(228.3)	-1.70%
Total SECONDARY ADE	**13,399.9**	**13,171.6**		**-1.70%**
Total ELEMENTARY & SECONDARY ADE	**36,238.9**	**35,607.1**	**(631.8)**	**-1.74%**

Conclusion

2022-23 has been a challenging budget period. The revised budget estimate is HCDSB's staff's estimate of its fiscal year's expected revenue and expense during the year [illegible] monitor the financial health of HCDSB and inform Trustees of notes

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

Resolution #:	*Moved by:*
	Seconded by:

RESOLVED, [illegible] *22-23 salary and benefits Revised Budget Estimates in the amount of $366,812,258.*

Resolution #:	*Moved by:*
	Seconded by:

RESOLVED, *that the Halton Catholic District School Board approve the 2022-23 Revised Budget* [illegible] *in the amount of $95,608,995.*

Resolution #:	*Moved by:*
	Seconded by:

RESOLVED, *that the Halton Catholic District School Board approve the use of reserves as follows:*

$[illegible],116 Unallocated Operating surplus;
$3,193,[illegible]0 Operating reserve;
[illegible] *reserve;*
reserve.

Appendix A-1

Halton Catholic District School Board
Revenue
2022/2023 Revised Estimates

	2022/2023 Budget Estimates (in PSAB Format)	2022/2023 Revised Estimates (in PSAB Format)	Variance	November 30, 2022 Actuals (in PSAB Format)	2022/2023 Remaining Balance	Percent Received	2021/2022 Actuals (in PSAB Format)
OPERATING REVENUE							
Province of Ontario							
Legislative Grants	$ 324,473,481	$ 321,578,839	$ (2,894,642)	$ 100,101,759	$ 221,477,080	31.1%	$ 309,015,042
Municipal Taxes	90,904,286	90,904,286	0	23,335,180	67,569,106	25.7%	90,223,007
	415,377,767	412,483,125	(2,894,642)	123,436,939	289,046,186	29.9%	399,238,049
Other Provincial Grants							
Prior Year Grant Adjustment - Operating	-	-	-	-	-	0.0%	(5,636)
Other Provincial Grants	4,002,566	6,256,051	2,253,485	602,988	5,653,063	9.6%	18,768,323
	4,002,566	6,256,051	2,253,485	602,988	5,653,063	9.6%	18,762,687
Other Revenue							
Government of Canada	3,295,002	3,395,002	100,000	7,543	3,387,459	0.2%	2,750,217
Tuition Fees	1,298,700	1,900,662	601,962	1,892,723	7,939	99.6%	1,291,604
Use of Schools/Rentals	2,717,000	3,068,000	351,000	417,837	2,650,163	13.6%	1,839,672
Cafeteria/Vending Funds/Uniform Commissions	25,000	25,000	-	4,831	20,169	19.3%	31,738
Interest Revenue	500,000	500,000	-	137,689	362,311	27.5%	153,943
Donations	-	-	-	-	-	0.0%	(5,235)
Miscellaneous Recoveries	71,750	71,750	-	12,607	59,143	17.6%	245,628
Recoveries - Secondments	1,539,354	1,275,300	(264,054)	21,415	1,253,885	1.7%	1,571,137
Plant Revenue	220,000	220,000	-	32,588	187,412	14.8%	356,111
Miscellaneous Revenue	120,000	124,600	4,600	51,438	73,162	41.3%	854,774
EDC Revenue	10,000,000	10,000,000	-	1,283,177	8,716,823	12.8%	16,571,463
	19,786,806	20,580,314	793,508	3,861,848	16,718,466	18.8%	25,661,053
School Generated Funds Revenue	9,000,000	9,000,000	-	3,699,822	7,727,918	41.1%	7,990,589

Amortization of De e6(o)-5 (r)-()5 (e)-d-5 (n)C07 (d ap6 ((i)-0.8 (i)-.5 (r)-1l.8 (i)-)C07 (d 1.9 (o)-5 (n.5 (at))-5 (r)-0.8 (i)-b-5 (nu6 ((i)-.5 (r)-0.8 (i)-1.9 (o)- (1%)]TJ ET EMC /P <</MC8D 640 >>BDC BT /TT1 1 Tf 0.001

Halton Catholic District School Board
Expense Summary
2022/2023 Revised Estimates

	2022/2023 Budget Estimates (in PSAB Format)	2022/2023 Revised Estimates (in PSAB Format)	Variance	November 30, 2022 Actuals (in PSAB Format)	2022/2023 Remaining Balance	Percent Spent	2021/2022 Actuals (in PSAB Format)
Classroom Instruction							
Classroom Teachers	237,156,436	241,179,986	4,023,550	55,154,299	186,025,687	22.9%	243,489,335
Occasional Teachers	7,205,375	8,051,046	845,671	1,740,460	6,310,586	21.6%	7,412,002
Educational Assistants	26,389,093	26,901,741	512,648	6,557,180	20,344,561	24.4%	25,223,813
Early Childhood Educators (E.C.E) and Supply	7,406,098	7,500,398	94,300	1,947,188	5,553,210	26.0%	8,494,879

Halton Catholic District School Board
Instruction Expenses
2022/2023 Revised Estimates

	2022/2023 Budget Estimates (in PSAB Format)	2021/2022 Revised Estimates (in PSAB Format)	Variance	November 30, 2021 Actuals (in PSAB Format)	2021/2022 Remaining Balance	Percent Spent	2021/2022 Actuals (in PSAB Format)
Classroom Teachers							
Salaries and Wages	187,741,464	190,069,418	2,327,954	44,933,066	145,136,352	23.6%	193,543,536
Benefits	27,823,323	28,823,223	999,900	5,598,891	23,224,332	19.4%	28,626,920
Supplies and Services	97,850	97,850	-	22,088	75,762	22.6%	14,982
Subtotal Classroom Teachers	215,662,636	218,990,491	3,327,855	50,554,045	168,436,446	23.1%	222,185,438
Occasional Teachers							
Salaries and Wages	5,702,450	6,548,121	845,671	1,303,493	5,244,628	19.9%	5,761,242
Benefits	567,925	567,925	-	117,361	450,564	20.7%	518,507
Subtotal Occasional Teachers	6,270,375	7,116,046	845,671	1,420,855	5,695,191	20.0%	6,279,749
Educational Assistants							
Salaries and Wages	-	-	-	-	-	0.0%	-

Halton Catholic District School Board
Special Education Expenses
2022/2023
Revised Estimates

	2022/2023 Budget Estimates (in PSAB Format)	2022/2023 Revised Estimates (in PSAB Format)	Variance	November 30, 2022 Actuals (in PSAB Format)	2022/2023 Remaining Balance	Percent Spent	2021/2022 Actuals (in PSAB Format)
Classroom Teachers							
Salaries and Wages	18,852,500	19,403,395	550,895	4,562,818	14,840,577	23.5%	18,766,834
Benefits	2,590,800	2,746,100	155,300	139,298	2,606,802	5.1%	2,510,024
Supplies and Services	50,500	40,000	(10,500)	8,756	31,244		

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Halton Catholic District School Board
Pupil Accommodation Expenses
2022/2023 Revised Estimates

	2022/2023 Budget Estimates	2022/2023 Revised Estimates	Variance	November 30, 2022 Actuals	2022/2023 Remaining Balance	Percent Spent	2021/2022 Actuals

Halton Catholic District School Board
Continuing Education Expenses
2022/2023 Revised Estimates

	2022/2023 Budget Estimates (in PSAB Format)	2022/2021 Revised Estimates (in PSAB Format)	Variance	November 30, 2022 Actuals (in PSAB Format)	2022/2023 Remaining Balance	Percent Spent	2021/2022 Actuals (in PSAB Format)
Continuing Education							
Salaries & Wages	5,032,476	4,983,676	(48,800)	995,172	3,988,504	20.0%	5,038,540
Employee Benefits	774,616	764,116	(10,500)	93,854	670,262	12.3%	699,536
Staff Development	23,615	23,615	-	5,158	18,457	21.8%	10,833
Supplies and Services	254,615	257,646	3,031	21,853	235,793	8.5%	176,754
Rental Expense	1,209,360	1,209,360	-	177,983	1,031,377	14.7%	515,298
Fees & Contractual Services	175,158	175,158	-	21,541	153,617	12.3%	5,294
Other Expenses	15,012	15,012	-	4,673	10,339	31.1%	18,265
Total Continuing Education	$ 7,484,852	$ 7,428,583	$ (56,269)	$ 1,320,236	$ 6,108,347	17.8%	$ 6,464,521

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Halton Catholic District School Board
Transportation Expenses
2022/2023 Revised Estimates

	2022/2023 Budget Estimates (in PSAB Format)	2022/2023 Revised Estimates (in PSAB Format)	Variance	November 30, 2021 Actuals (in PSAB Format)	2022/2023 Remaining Balance	Percent Spent	2021/2022 Actuals (in PSAB Format)
Pupil Transportation							
Salaries and Wages	459,549	444,917	(14,632)	-	444,917	0.0%	438,331
Benefits	122,130	115,612	(6,518)	-	115,612	0.0%	108,129
Professional Development	6,096	4,935	(1,161)	-	4,935	0.0%	2,250
Supplies and Services	42,981	42,943	(38)	597	42,346	1.4%	439,850
Rental Expenses	27,603	27,494	(109)	-	27,494	0.0%	25,764
Fees and Contract Services	10,182,005	9,934,953	(247,052)	-	9,934,953	0.0%	9,512,053
Other Expenses	52,033	34,757	(17,276)	-	34,757	0.0%	36,047
	10,892,397	10,605,611	(286,786)	597	10,605,014	0.0%	10,562,424
Transportation - Provincial Schools							
Fees and Contract Services	102,578	75,460	(27,118)	-	75,460	0.0%	118,418
Total Transportation	$ 10,994,975	$ 10,681,071	$ (313,904)	$ 597	$ 10,680,474	0.0%	$ 10,680,842

Appendix A-9

Halton Catholic District School Board
COVID-19 Revenue Expense Summary
2022/2023 Revised Estimates

	2022/2023 Revised Estimates (in PSAB Format)
COVID-19 Revenues	
GSN - COVID-19 Learning Recovery Fund	$ 5,396,529
	5,396,529
PPF - Additional Staffing Support	
PPF - Additional School Operations Support	
PPF - Transportation	
PPF - Special Education Supports	
PPF - Mental health supports	
PPF - Re-engaging students and reading assessment supports	
Subtotal PPF Funding	-
Federal Ventilation Grant	100,000
Subtotal Other Funding Sources	100,000
Total COVID-19 Funding	$ 5,496,529

	2022/2023 Revised Estimates (in PSAB Format)	November 30, 2022 Actuals w Commitments (in PSAB Format)	2022/2023 Remaining Balance	Percent Spent
Classroom Instruction				
Classroom Teachers	$ 2,473,899	$ 391,266	2,082,633	15.8%
Occasional Teachers	1,077,200	203	1,076,997	0.0%
Educational Assistants	639,200	985	638,215	0.2%
Early Childhood Educators (E.C.E) and Supply	58,700	25,517	33,183	43.5%
Textbooks & Classroom Supplies	230,000	164,613	65,387	71.6%
Computers	-	8,756	(8,756)	875610.0%
Professionals, Paraprofessionals & Technical	114,200	23,204	90,996	20.3%
Library and Guidance	27,800	6,695	21,105	24.1%
Staff Development	245,737	-	245,737	0.0%
Continuing Education	-	-	-	0.0%
Subtotal Classroom Instruction	4,866,736	621,239	4,245,497	12.8%
Non Classroom - School Support Services				
School Administration	367,909	55,916	311,993	15.2%
Other Non Classroom				
Administration	86,900	19,331	67,569	22.2%
Transportation	-	-	-	0.0%
Pupil Accommodation				
School Operations and Maintenance.007 Tw 10.0465 -0 0 10.04w -3.75 BT /TT0 1 Tf 0 Tc 0 c -0.007 Tw 10.0465 -0 0 10.0465 643.813 234.9712 Tn				

Appendix C

Halton Catholic District School Board
Average Daily Enrolment (ADE)
2022/2023 Revised Estimates

Projected FTE Oct 31/22	Projected FTE Mar 31/23	Projected ADE	% Change	Projected FTE	Projected FTE	Projected	%	Actual FTE	Actual FTE	Original