



**BRANT HALDIMAND NORFOLK
Catholic District School Board**

Agenda

Catholic Education Centre
322 Fairview Drive
Brantford, ON N3T 5M8

**Budget Committee
Thursday, January 11, 2018 – 4:00 p.m.
Boardroom**

Members: Rick Petrella (Chair), Tom Grice, Carol Luciani, Bonnie McKinnon, Pat Petrella

- | | |
|---|---------------|
| 1. Opening Prayer | Rick Petrella |
| 2. Approval of the Agenda | Rick Petrella |
| 3. Approval of the Minutes – June 6, 2017 | Rick Petrella |
| 4. Declarations of Conflict of Interest | Rick Petrella |
| 5. Business Arising from the Minutes | Rick Petrella |
| 6. Information Items | |
| 6.1 Goals for 2018-19 Budget | Chris Roehrig |
| 6.2 Budget Planning: 2018-19 Budget Procedures Manual | Tom Grice |
| 6.3 Revised Budget Estimates – 2017-18 | Tom Grice |
| 6.4 Trustee Budget Items: 2018-19 Budget | Rick Petrella |
| 7. Trustee Inquiries | Rick Petrella |
| 8. Move to In-Camera Session | Rick Petrella |
| 9. Report on In-Camera Session | Rick Petrella |
| 10. Next Meeting & Adjournment | |
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Next Meeting: tbd



**BRANT HALDIMAND NORFOLK
Catholic District School Board**

Minutes

Catholic Education Centre
322 Fairview Drive
Brantford, ON N3T 5M8

**Budget Committee
Tuesday, June 6, 2017 – 4:00 p.m.
Boardroom, Catholic Education Centre**

Present: Rick Petrella (Chair), Pat Daly, Tom Grice, Carol Luciani, Bonnie McKinnon, Chris N. Roehrig, Michelle Shypula, Leslie Telfer

1. Opening Prayer

Rick Petrella opened the meeting with prayer.

2. Approval of the Agenda

Moved by: Bonnie McKinnon

Seconded by: Carol Luciani

THAT the Budget Committee approves the agenda of June 6, 2017.

Carried

3. Approval of the Minutes – May 9, 2017

Moved by: Carol Luciani

Seconded by: Bonnie McKinnon

THAT the Budget Committee approves the minutes of May 9, 2017.

Carried

4. Declaration of Conflict of Interest – Nil

5. Business Arising from the Minutes – Nil

6. Staff Reports and Information Items

6.1 2017-18 Budget

Superintendent Grice reviewed the process for review of the Expenditure and Salary budgets. He reviewed changes made to the Expenditure budget since the May 9, 2017 meeting and in the context of revenue estimates. He subsequently reviewed the reasons for the preliminary changes (two pages). Superintendent Grice also reviewed the Revenue Estimates, as they were not available at the May 9, 2017 meeting. The Revenue Estimates included comparisons to the last two fiscal years. Superintendent Grice presented a balanced budget.

Moved by: Bonnie McKinnon

Seconded by: Carol Luciani

THAT the Budget Committee recommends that the Committee of the Whole refers the 2017-18 Salaries and Benefits Budget, in the amount of \$101,379,972, to the Brant Haldimand Norfolk Catholic District School Board for approval.

Carried



BRANT HALDIMAND NORFOLK Catholic District School Board

Minutes

Catholic Education Centre
322 Fairview Drive
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Moved by: Carol Luciani

Seconded by: Bonnie McKinnon

THAT the Budget Committee recommends that the Committee of the Whole refers the 2017-18 Operations Budget, in the amount of \$27,522,779, to the Brant Haldimand Norfolk Catholic District School Board for approval.

Carried

Moved by: Bonnie McKinnon

Seconded by: Carol Luciani

THAT the Budget Committee recommends that the Committee of the Whole refers the 2017-18 Capital Budget, in the amount of \$3,362,155, to the Brant Haldimand Norfolk Catholic District School Board for approval.

Carried

7. **Trustee Inquiries - Nil**

8. **Move to In-Camera Committee**

Moved by: Carol Luciani

Seconded by: Bonnie McKinnon

THAT the Budget Committee move into in-camera session.

Carried

9. **Report on the In-Camera Session**

Moved by: Bonnie McKinnon

Seconded by: Carol Luciani

THAT the Budget Committee approves the business of the In-Camera Session.

Carried

10. **Adjournment**

Moved by: Carol Luciani

Seconded by: Bonnie McKinnon

THAT the Budget Committee adjourns the meeting of June 6, 2017.

Carried

Next Meeting: At the Call of the Chair

REPORT TO THE BRANT HALDIMAND NORFOLK CATHOLIC DISTRICT SCHOOL BOARD BUDGET COMMITTEE

Prepared by: Chris N. Roehrig, Director of Education & Secretary
Presented to: Budget Committee
Submitted: January 11, 2018
Submitted by: Chris N. Roehrig, Director of Education & Secretary

GOALS FOR 2018-19 BUDGET

Public Session

BACKGROUND INFORMATION:

The Board is now in its final year of the multi-year Strategic Plan 2015-18.

The Strategic Plan is built upon the following pillars:

- Improving Student Achievement;
- Catholic Faith Formation;
- Developing Safe and Inclusive Schools; and
- Communicating Effectively.

Furthermore, the Board's three-year spiritual theme is:

Act justly, love tenderly and walk humbly with your God. (Micah 6:8).

DEVELOPMENTS:

The municipal election will be held in October 2018, which coincides with the beginning of a school year and the start of the next multi-year strategic plan.

Staff are making recommendations for the Board to support a continuation of the work currently in place; subject to changes in focus resulting from a new Board and a new multi-year strategic plan. These changes may include incorporation of an enhanced emphasis on equity and inclusive education as signaled by the provincial government.

Given a provincial election in June 2017, staff are recommending that Board endorse goals that are general in nature, which will be necessary for alterations based on changes to the Board itself and the Government of Ontario.

Budget goals should contemplate support:

- Public participation to inform the 2018-21 Strategic Plan and a new three-year spiritual theme;
- High levels of student achievement; especially in mathematics and literacy*;
- Deepening of faith formation and catechesis for students and adults*;
- Fostering equity, inclusivity and safety in our schools*; and
- Improving communication for internal and external audiences.*

RECOMMENDATION:

WHEREAS the Board has approved the following goals:

- Public participation to inform the 2018-21 Strategic Plan and a new three-year spiritual theme;
- High levels of student achievement especially in mathematics and literacy*;
- Deepening of faith formation and catechesis for students and adults*;
- Fostering equity, inclusivity and safety in our schools*; and
- Improving communication for internal and external audiences.*

THAT the Budget Committee recommends that the Committee of the Whole refers the Goals for the 2018-19 Budget to the Brant Haldimand Norfolk Catholic District School Board for approval.

* Goals consistent with the 2015-18 multi-year strategic plan.

**REPORT TO THE BRANT HALDIMAND NORFOLK CATHOLIC
DISTRICT SCHOOL BOARD BUDGET COMMITTEE**

Prepared by: Tom Grice, Superintendent of Business & Treasurer
Presented to: Budget Committee
Submitted on: January 11, 2018
Submitted by: Chris Roehrig, Director of Education & Secretary

BUDGET PLANNING
Public Session

BACKGROUND INFORMATION:

Each year, a Budget Procedures Manual is prepared to guide staff in the preparation of departmental budgets and to provide a timetable for the budget process.

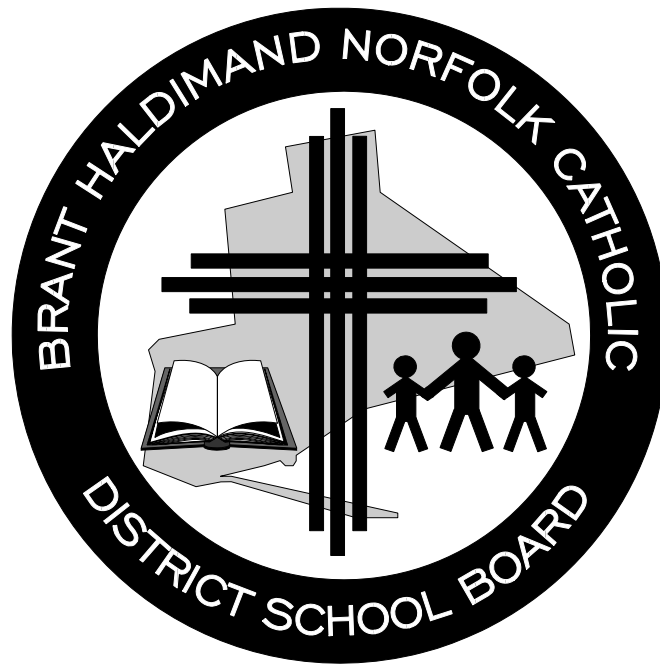
DEVELOPMENTS:

Attached is the proposed 2018-19 Budget Procedures Manual. As per last year, the community will have an opportunity to provide input regarding the budget through periodic reports regarding budget development that will be posted on the Board's website. Community members will have the opportunity to comment on the budget by email or can request to make a presentation at one of the scheduled Budget Committee meetings.

RECOMMENDATION:

THAT the Budget Committee recommends the Committee of the Whole refers the Budget Planning report to the Brant Haldimand Norfolk Catholic District School Board for approval of budget procedures as outlined in the 2018-19 Budget Procedures Manual (September 1, 2018 to August 31, 2019).

**Brant Haldimand Norfolk Catholic
District School Board**



2018 - 19
BUDGET PROCEDURES MANUAL
(September 1, 2018 to August 31, 2019)

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ACTION PLAN AND TIME LINE

The following is an Action Plan with suggested time lines for the development of the 2018-19 Budget. This Action Plan will identify the opportunity for input from the various groups and outline clear time lines.

ACTION	TIME LINE
Preliminary enrolment forecasting completed utilizing the Ministry's Five-Year Projection Template.	November 2017
Budget Procedures Manual to be prepared and distributed to all superintendents, principals and department managers.	December 2017 / January 2018
Senior Administration to prepare goals and priorities for the year.	December 2017 / January 2018
Departmental expenditure estimates to be prepared in consultation with all relevant persons, consolidated, prioritized and forwarded to the Finance Department.	March 2018 / April 2018
Finalize Enrolment Estimates utilizing Secondary Credit Counts.	April 2018
Finance Department to summarize, collate and consolidate all departmental submissions and prepare Preliminary Expenditure Estimates.	April 2018 / May 2018
Analysis of Preliminary Expenditures and Estimates by Senior Administration.	May 2018
Budget Committee to receive and review the Preliminary Estimates.	May 2018 / June 2018
Board to approve the Final Budget.	June 2018

BUDGET PROCESS

The purpose of a budget process is to provide, in a consolidated form, the necessary guidelines for its preparation. The prime objective of budget guidelines is to serve as a guide to those individuals and / or departments involved in the budgetary process by providing instructions that are clear, concise and easy to understand.

The Superintendent of Business & Treasurer has the responsibility of coordinating the overall budget material into a consistent and readable format. Superintendents have a responsibility for developing and coordinating the budgets within their areas of responsibility. Principals and department managers have similar responsibilities with respect to their individual school and department.

Expenditure Estimates

A set of expenditure estimates will be established for each department (a school is considered to be an operating department). Each department will submit a complete set of expenditure estimates on the prescribed forms.

Departments should carefully consider all expenses when developing the 2018-19 Budget. Assume staffing levels in each department cannot increase over the 2017-18 budget level, without acceptable explanations. All supplies and services must be reviewed and justified in the budget submission. It may be necessary to amend the projected expenditures in the light of any changes in revenue; however, this will not be known until later. Departments should consider the 2017-18 budget as a MAXIMUM limit for 2018-19 budget.

The following should be used to establish 2018-19 expenditure budgets:

Salaries and Benefits:

- Actual staff salary costs projected to be in effect at September 1, 2018 for the period September 1, 2018 to August 31, 2019.

Expenses:

- Instructional: Budgeted on an *as required* basis, but not more than the 2017-18 budget unless there are acceptable explanations for an increase.
- Non-Instructional: Budgeted on an *as required* basis, but not more than the 2017-18 budget.

Major Maintenance / Capital Expenditures:

- Estimated expenditures based on identified projects to be completed in the period September 1, 2018 to August 31, 2019. The total is not to exceed the 2017-18 budget (and the estimated School Renewal Grant) or as provided in the Long-Term Capital Plan or Five-Year Facilities Renewal Plan.

Transportation:

- Fees should be budgeted based on the contracts in place at September 1, 2018.

Other Expenses:

- All other expenses should be based on actual, identified needs in this period, i.e., September 1, 2018 to August 31, 2019.

Accordingly, to meet the overall expenditure target, it will be necessary to follow these guidelines in the setting of each department's (including schools) individual budget:

- That all 2018-19 program and service levels in individual departments will have to be justified on an *as needed* basis.
- That the cost of any proposed new programs or changes in current programs or services, be offset by a reduction in other current programs or services or by specific revenues or grants and accompanied by documentation supporting the proposal.
- That the size of individual classrooms, elementary and secondary, be set at the levels allowable under existing collective agreements or legislation, as appropriate.
- That schools give priority to educational programs in developing school budget estimates. Co-curricular and extra-curricular activities shall be closely examined to ensure that priorities are appropriate.
- That each school reviews all expenditures under the school's control with its School Council.

Revenue Estimates

On January 1, 1998, the Province established the mill rates to be levied and, as a result, school boards do not have further access to property tax. Property taxes will continue to be collected for education purposes on residential and commercial / industrial properties.

As previously indicated, the Ministry of Education has not yet released any technical documents which pertain to the 2018-19 budget year. Administration will use the 2017-18 technical information, amended as indicated, to calculate initial revenue estimates. The actual regulations, forms and computer files may not be available for several weeks, and ultimately, these will have to be completed and filed with the Ministry to determine the Board's revenue. It may be that when such official forms are completed, the initial estimates will have to be revised.

Role of Superintendents

The following specifies the major areas of responsibility for Superintendents in the Budget process:

SUPERVISORY OFFICER	AREA OF RESPONSIBILITY
Director of Education, Chris Roehrig	<ul style="list-style-type: none"> • Catholicity • Communications • Enrolment (Recruitment & Retention) • Equity & Inclusive Education • Faith Formation • Policies & Administrative Procedures • Religion & Family Life Programs • Strategic Planning • Student Achievement • Succession Planning

SUPERVISORY OFFICER	AREA OF RESPONSIBILITY
Superintendent of Business & Treasurer Tom Grice	<ul style="list-style-type: none"> • Administrative Technology • Board-Wide Infrastructure • Budget Forecasting • Capital Expenditures • Capital Planning • Community Use of Schools • Construction Projects • Corporate Services Software / Applications • Debt Servicing Costs • Eco Schools & Waste Audits • Education Development Charges • Employee Assistance Plan • Employee Hiring & Retirements • Enrolment (Forecasting) • Financial Analysis • Health & Safety • Instructional Operations Budgets • Leaves of Absence – Non-Academic Staff • Maintenance & Plant Operations • Non-Curriculum Software Applications • Other Non-Instructional Expenditures • Pay Equity • Policies & Administrative Procedures – Human Resources • Performance Management – Non-Academic Staff • Procurement • Real Estate Transactions • Revenue - Provincial & Other • Salaries & Benefits - All Areas • School Budgets • School Generated Funds • School Supplies • Sick Leave Administration • Staffing – ESS / PSS • Transportation & Planning • Union Negotiations • Workplace Accommodations

SUPERVISORY OFFICER	AREA OF RESPONSIBILITY
Superintendent of Education, Learning for All Michelle Shypula	Programs – Elementary <ul style="list-style-type: none"> • Accessibility • Catholic School Advisory Councils (elementary) • Community Response Teams / Crisis Tables • Home Instruction / Home Schooling • Labour Relations – EAs • Leaves of Absence – EAs • Mental Health & Behaviour Support Services • Nutrition & Healthy Schools • Parent Volunteers • Parents Reaching Out Grants • Performance Management • Professional Development • RCPIC • Safe Schools • Special Education • Special Education Advisory Committee (SEAC) • Staffing – Behaviour Services, EAs, SERTS • Staff Professional Development – Special Education • Student Achievement – Special Education • Workplace Accommodations - EAs
Superintendent of Education, School Effectiveness Leslie Telfer	<ul style="list-style-type: none"> • 21st Century Learning • Arts • Before & After School Care • BIPSA, SIM, SEF, PLC Projects • Curriculum Development • Early Learning (ELKP, EarlyON & Before/After Care) • Early Years Capital Projects • Elementary Athletics • ESL / ELL • EQAO • Financial Literacy • French Immersion • FSL • Labour Relations – ECEs • Leadership & Development Programs – BLDS • Leaves of Absence - ECEs • Library Services • Mathematics, RMS • MISA Program • Outdoor Education / Environmental Education • Performance Management • Professional Development • Program Planning & Assessment / Growing Success • Staffing – ECEs • STEM Innovation Program • Workplace Accommodations - ECEs

SUPERVISORY OFFICER	AREA OF RESPONSIBILITY
Superintendent of Education, Student Success Pat Daly	Programs – Secondary <ul style="list-style-type: none"> • Adult Education • Catholic School Advisory Councils (secondary) • Catholic Student Leadership Program • Curriculum Development • eLearning • Educational Field Trips • EQAO • Elementary Transition Programs • FSL Schedules • Indigenous Education • Information Technology (academic) • International Students • Language Programs • Leaves of Absence - Academic • Lunch Monitors • NTIP • OYAP / Cooperative Education • Pathways • Performance Management • Programs & Curriculum • Program Planning & Assessment • Robotics Initiative • SAL / Alternative Education • SCWI / SWAC • Secondary Principal PPA • SHSM • SmartFIND • Speak Up Projects • Staffing – Academic • Staff Professional Development – Academic • Student Success Initiatives • Student Teacher Placements • Summer School • Teacher Interview Committee Lead • Teacher Prep Schedules • Workplace Accommodations - Academic

Superintendents will be responsible for the preparation and collation of budget information in their respective areas for the system as a whole.

Role of Senior Administration

In April 2018, based on submissions from all departments (including schools), Senior Administration will review and analyze the 2018-19 Preliminary Expenditures Estimates. Senior Administration will determine what action(s) might be necessary to comply with the Board's directions and guidelines as well as any legislative compliance that is necessary. Senior Administration will prepare a complete set of 2018-19 Preliminary Expenditure Estimates for presentation to the Budget Committee in May 2018, together with such recommendations as may be appropriate with respect to any additions, deletions or changes to such estimates. All recommendations will be prioritized by Senior Administration and will include information, as complete as is reasonably possible, regarding the recommendation's effect on schools and programs, where applicable. Senior Administration will prepare a complete 2018-19 Final Draft Budget for presentation to the Budget Committee in May 2018.

Role of the Community

Public participation in the Budget Process is encouraged. Draft budget information will be made available on the Board's website and comments can be provided by email. Delegations, by the public, can also be made at any of the Budget Committee meetings.

Participation by the public provides an opportunity to collaborate on Board activities, including fiscal actions. The Budget process offers a specific opportunity to the public (whether or not they are ratepayers) and each school community, in particular, to become involved in the determination of the Budget. In addition, members of each school community should be invited to share in the budget setting process at the school level, along with the school's administration and staff. School administration shall meet with its School Council and seek its input with respect to the proposed expenditures under its control.

Role of the Budget Committee

The role of the Budget Committee is to provide staff with direction and priorities for the coming year and to review draft budgets presented by staff. The Committee will ensure adequate input from stakeholders, including the public, and ensure the budget addresses all concerns to the greatest extent possible. The Committee will provide comment on the proposals made by staff and present the final budget document to the Board of Trustees for approval. The Budget Committee has the responsibility of guiding the process and ensuring the budget is prepared in a manner; which addresses the needs of the system and that the budget is completed as required by the Ministry of Education.

Role of the Board of Trustees

The primary role of the Board of Trustees is to establish goals and objectives for the year and to approve the final budget. It is the Board of Trustees' prerogative to determine the extent to which it wishes to become involved in the budget preparation process and how it wishes to conduct a review of the various stages of the process. The Board may, at any time, request detailed, specific information from Administration to assist in this review.

The Board may also wish to establish, in advance, overall targets or goals that are to be met or to establish other guidelines that would be used in the preparation of the annual budget estimates. The Board can determine the extent to which it involves ratepayers and other system stakeholders, however, the budget process must be open, except as provided under the Education Act or other applicable legislation.

However, while the Board may delegate the initial responsibility for the preparation of an annual budget to its administration and it might invite comment and advice from the public, ratepayers, parent groups, staff groups, etc., the Board of Trustees *has the ultimate responsibility* under the Education Act, to prepare and adopt annual estimates.

No In-Year Deficit

231. (1) A board shall not, without the Minister's approval, have an in-year deficit for a fiscal year that is greater than the amount determined as follows:

1. Take the school board's accumulated surplus for the preceding fiscal year. If the school board does not have an accumulated surplus, the number determined under this paragraph is deemed to be zero.
2. Take 1 per cent of the school board's operating revenue for the fiscal year.
3. Take the lesser of the amounts determined under paragraphs 1 and 2.

Exception

- (2) Despite subsection (1), a school board may have an in-year deficit that is greater than the amount determined under that subsection if the in-year deficit is permitted as part of a financial recovery plan under Division C.1 or if the school board is subject to an order under subsection 230.3 (2) or 257.31 (2) or (3).

Estimates

232. (1) Every school board, before the beginning of each fiscal year and in time to comply with the date set under clause (6) (c), shall prepare and adopt estimates of its revenues and expenses for the fiscal year.

Same

- (2) Where final financial statements are not available, the calculation of any amount for the purposes of this Act or the regulations shall be based on the most recent data available.

Balanced Budget

- (3) A school board shall not adopt estimates that indicate the school board would have an in-year deficit for the fiscal year.

Exception

- (4) Despite subsection (3), a school board may adopt estimates for a fiscal year that indicate the school board would have an in-year deficit for the fiscal year if,
- (a) the estimated in-year deficit would be equal to or less than the amount determined under subsection 231 (1);
 - (b) the Minister grants his or her approval for the estimated in-year deficit to be greater than the amount determined under subsection 231 (1) by the amount specified by the Minister;
 - (c) an in-year deficit is permitted as part of a financial recovery plan under Division C.1; or
 - (d) the school board is subject to an order under subsection 230.3 (2) or 257.31 (2) or (3).

The Board must balance its desire to provide the best possible education for its students with the resources available to it. While the Board can consult with local interest groups, it cannot abdicate the requirement to act as a responsible corporate body in fiscal matters. It must, by law, balance the annual budget and if expenditures exceed revenues, develop a plan to take corrective action.

The Board should finalize the 2018-19 Budget (assuming final revenue information has been released by the Ministry of Education in a timely fashion) not later than June 30, 2018 for submission to the Province at that time.

DETAILED INSTRUCTIONS

Department Budgets (Other Than School)

Each superintendent / manager will prepare his / her department's 2018-19 expenditure estimates in the manner described above under the heading Expenditure Estimates. Forms will be provided for this purpose along with certain specific back-up information as deemed appropriate or necessary. These forms should be completed and forwarded to the Finance Department in accordance with the Budget Timetable.

School Staffing

Enrolment estimates for 2018-19 will be established in consultation with the Finance Department. Enrolment estimates will be used in the application of formulas to determine staffing requirements. The appropriate Superintendent of Education will determine staffing requirements in conjunction with elementary and secondary school principals. These results will be collated by the Superintendent of Education in consultation with the Manager of Human Resources so that a system-wide allocation of overall staffing needs can be determined. This overall summary will be presented to Senior Administration by the Superintendent of Education and submitted to the Finance Department in accordance with the Budget Timetable.

School Supplies and Texts, Etc.

Elementary and secondary school supplies and texts, etc., will be reviewed by the Superintendents of Education and submissions will be based on assessed needs; including texts, supplies, furniture and equipment, etc. For the purposes of determining the 2018-19 Preliminary Estimates, the total amount for school budgets will be set at the same amount per pupil as 2017-18, but based on projected enrolment. These amounts may be subject to revision when more precise information is known regarding the 2018-19 school year, including refined enrolment projections.

A Committee, made up of Finance Department staff, Principals, and Superintendents will examine the Curriculum budget and how it might be allocated between schools and central budgets. The intent is to ensure that schools have sufficient funds for classroom materials and textbooks, but also that system-wide initiatives have the financial support required.

Forms will be completed and submitted by the schools and forwarded to the Finance Department; specifying each school's allocation of its supplies and texts, etc., budget.

Building / Maintenance Requirements

Regular building maintenance is budgeted by Plant Operations staff; based on historical trends and anticipated needs.

The School Renewal Budget is a closed envelope and is intended to address larger project needs, such as roof replacements, mechanical / electrical upgrades, small additions, etc. The amount of the allocation is a function of the Ministry formula and the Board's enrolment. This amount will be included in the budget.

Timetable for Estimates

2018-19 BUDGET TIMETABLE			
Date	Responsibility	Procedure	Date Completed
Monday, December 11 th	Superintendent of Business & Treasurer	Review Draft Timetable at Senior Administration	
December 2017 / January 2018	Senior Administration	Finalize Goals and Priorities	
Thursday, January 11 th 4:00 p.m.	Director of Education Superintendent of Business & Treasurer	Budget Committee - Budget Goal Setting Budget Committee – Budget Planning (Budget Procedures Manual)	
Tuesday, January 16 th 7:00 p.m.	Director of Education Superintendent of Business & Treasurer	Committee of the Whole – Budget Goal Setting Committee of the Whole – Budget Planning (Budget Procedures Manual)	
Tuesday, February 13 th	Manager of Finance	Budget Templates to Superintendents and Managers	
Monday, February 26 th	Manager of Human Resources	Benefit Information (if available from the Ministry)	
Monday, February 26 th	Superintendents of Education, Managers	Draft Expenditure Budgets to Superintendent of Business & Treasurer	
Friday, March 16 th	Manager of Finance	Base Salary and Benefits Costing	
Monday, March 19 th	Senior Administration	Budget Planning Meeting	

2018-19 BUDGET TIMETABLE

Date	Responsibility	Procedure	Date Completed
Monday March 26 th	Superintendent of Education – Staffing	Preliminary Enrolment Projections	
Tuesday, April 3 rd	Superintendent of Business & Treasurer, Superintendents of Education	Present Draft Expenditure Budgets to Senior Administration <ul style="list-style-type: none"> • Curriculum and Special Education Budgets • Corporate Services Budget 	
Wednesday, April 4 th	Superintendent of Education – Staffing & Senior Administration	Update Enrolment Projections Finalize School Allocations	
Tuesday, April 17 th	Superintendent of Business & Treasurer & Senior Administration	Review Expenditure Estimates	
Thursday, April 19 th	Superintendent of Business & Treasurer	Present Draft Budget (Department Expenditure Estimates) to Budget Committee for: <ul style="list-style-type: none"> • Special Education • Curriculum • Administration • Transportation • School Operations • Information Technology 	
After March 30 th	Superintendent of Business & Treasurer	EFIS Software made available by the Ministry of Education	
Monday, April 23 rd	Manager of Finance	Complete Revenue Estimates Complete Draft Expenditure Budget	
Monday, April 30 th	Superintendent of Business & Treasurer Superintendent of Education - Staffing	Present Draft Budget (Staffing) to Senior Administration Present Teaching Staff Allocation to Senior Administration	

2018-19 BUDGET TIMETABLE

Date	Responsibility	Procedure	Date Completed
Tuesday, May 8 th 4:00 p.m.	Superintendent of Business & Treasurer	Present Draft Budget (Staffing) to Budget Committee Present Teaching Staff Allocation to Budget Committee	
Tuesday, June 5 th 4:00 p.m.	Superintendent of Business & Treasurer	Review Final Draft (Expenditure and Staffing) with Budget Committee	
Tuesday, June 19 th 7:00 p.m.	Superintendent of Business & Treasurer	Final Budget to Committee of the Whole	
Tuesday, June 26 th 7:00 p.m.	Chair of Budget Committee	Final Budget to the Board of Trustees	

REPORT TO THE BRANT HALDIMAND NORFOLK CATHOLIC DISTRICT SCHOOL BOARD BUDGET COMMITTEE

Prepared by: Thomas R. Grice, Superintendent of Business & Treasurer
Presented to: Budget Committee
Submitted on: January 11, 2018
Submitted by: Chris N. Roehrig, Director of Education & Secretary

REVISED BUDGET ESTIMATES – 2017-18

Public Session

BACKGROUND INFORMATION:

Each year, the Ministry requires that school boards make available their revised budgeted revenue and expenditures for the school year. The original estimates are normally approved by the Board and submitted to the Ministry by June 30th of the prior school year. Prior to the 2012-13 school year, the Ministry did not require that Revised Estimates be approved by school boards; however, our practice has been to recommend approval by the Board and this development does not require a change to our practice.

DEVELOPMENTS:

The 2017-18 Revised Budget is attached for your information as Appendix A.

The actual Full-Time Equivalent (FTE) enrolment on October 31, 2017 was 114.0 students greater in the elementary panel than at Preliminary Estimates. Revised Estimates were completed based on the assumption that the number of elementary students would be maintained at March 31, 2018; hence the projected Average Daily Enrolment (ADE) of the elementary panel remains positive by 114 students. The actual FTE enrolment on October 31, 2017 was 4.5 students greater in the secondary panel than at Preliminary Estimates. Revised Estimates were compiled based on the assumption that the secondary number of students would decline by 29.0 students by March 31, 2018; resulting in a 12.5 ADE student decline in the secondary panel than projected in Preliminary Estimates. The net ADE increase in the Board is projected to be approximately 101.5 more students, which translates into a net increase in General Operating grants based on enrolment.

Memorandums of Understanding (MOUs), which have been negotiated between the Ministry and each of the Board's employee groups have been in place for a few years. Understanding the implications associated with the various MOUs is becoming better quantified and operationalized. Data regarding patterns, usage and impact on the Board also are becoming more established. However, interpretation of clauses within the MOU and collective agreements continue to require clarification. Until such time that staff have been able to collect additional years of actual usage data for comparison, past practice data will also continue to be relied upon to determine financial implications.

One outcome area that resulted from Central Negotiations completed in 2015, for the Ontario English Catholic Teachers Association (OECTA) and the Ontario Secondary School Teachers' Federation (OSSTF), was the establishment of Benefit Health Trusts. The Trusts were established in the 2016-17 school year and, to date, OECTA and OSSTF benefits have transitioned. Non-unionized employees, employees represented by the Catholic Principals' Council Ontario as well as other central office and management staff in satellite locations are scheduled to transition to the Trust on April 1, 2018. The budget has been completed to ensure that the completed and contemplated Trust transitions have been included.

Several changes have been made to the Revised Budget as a result of required revenue adjustments since preliminary estimates. Overall, the net increase of student enrolment has increased the elementary and secondary Pupil Foundation grants by approximately \$637,000. As a result of restating the Teacher Salary budget to reflect actual staff at October 31, 2017, the revenue associated with the Teacher Compensation Allocation, has decreased by approximately \$1,260,000; due to teacher qualifications and experience adjustments. New revenue has been received this year related to the Rural and Northern Education Allocation totalling approximately \$220,000, which is targeted directly towards schools identified by the Ministry as Rural or Northern. The Special Education allocation has increased by approximately \$105,000 as a direct result of the student enrolment increase. The Transportation Allocation has been increased by approximately \$307,000; representing the allocation defined in the Financial Statements at Year End 2016-17. The Language Allocation has increased by approximately \$213,000; primarily as a result of an English-as-a-Second Language (ESL) student enrolment increase. Tuition fees have increased by approximately \$125,000 as a result of increased enrolment in Indigenous student and Other Tuition Paying fees. Shared Facility revenue has increased by approximately \$32,000 representing additional fees allocated to the co-terminus board for the shared St. Basil Catholic Elementary School / Walter Gretzky Elementary school site. The total legislative grant operating revenue increase is approximately \$335,000. It must be noted that salary expenditure has also decreased by approximately \$1,300,000 as a result of the retirement of more senior staff being replaced by more junior staff.

Revenues are comprised of both Operating Legislative Grants and Education Program – Other (EPO) grants. While legislative grants are largely enrolment based, the EPO grants are usually program based. Many EPO grants are allocated to school boards in March and are included in Preliminary Estimates. However, many EPO grants are added *in year* and are reflected in the Revised Budget. Additional in year EPO grants totalled approximately \$184,000 at Revised Budget. In addition, the Ministry has allowed some previous year EPO grants to be carried forward and these grants are presented in the Revenue Summary under Other Revenue as Deferred Revenue from 2017. While these grants bring additional revenue to the Board, they are 100% allocated on the Expenditure budget with a net effect to Revised Budget of zero.

Several changes have been made to the Expenditure budget:

- A net of 2.2 FTE teachers has been added into the system as a direct result of student enrolment.
- A net of 1.0 FTE Educational Assistants has been added into the system as a direct result of special education student needs in the system.
- A net of 0.5 FTE Custodians is being considered in Revised Budget to compensate for the requirements at St. Basil Catholic Elementary School / Walter Gretzky Elementary schools with respect to student enrolment and very high Community Use of Schools needs.
- A net of 1.0 FTE Early Childhood Educator has been added into the system as direct result of student enrolment in the Full-Day Kindergarten classes.
- A net of 0.5 FTE Principal is being considered in Revised Budget for St. Joseph's School as the school population continues to increase (currently 484 students) and the complexity of the school increases with the introduction of French Immersion.
- A 0.5 Special Education Resource Teacher (SERT) has been added into the system as a direct result of special education student needs in the system.

- Benefit costs have increased by approximately \$155,000.
- The allocation within the school budget General Ledger (GL) account of the elementary panel has been increased by \$10 per student; in addition to increases based on enrolment. This funding will enable prioritized schools to target students who are at a greater risk of poor academic achievement. This allocation supports schools in offering a wide range of locally-determined programs for these high-risk students. Examples of such programs include: breakfast programs, homework clubs, reading recovery and withdrawal for individualized support. A prioritized school will have considerable latitude in determining the type of program and support that they will provide with this funding.
- A net of approximately \$90,000 has been allocated to reflect increased utility costs. Overall electricity costs are expected to increase by approximately \$132,000, heating costs are expected to decrease by approximately \$57,000 and water and sewer costs are expected to increase by approximately \$15,000.
- Approximately \$75,000 has been added to supplement the Renewed Math Strategy Enhanced Program Other (EPO) to provide additional professional develop to teachers in support of one of the Board's strategic goals. The additional allocation will develop teacher and administrator capacity in Mathematics Knowledge for Teaching and Assessment for, as and of Learning to better respond to the unique needs of each learner and improve student learning in numeracy.
- Approximately \$13,000 is allocated in Revised Budget for the purchase of an Interview Scheduling Module and a Hybrid Module within *Apply to Education*. These additional modules allow for automation in creating interview invitations as well as scheduling the interviews, which will increase efficiencies within the hiring and interview process. Through *Apply to Education*, the interviewer can easily select the applicants to be interviewed, email candidates and invite candidates to self-book their interview within pre-established time periods. The booked interviews can then be added to Outlook calendars of the interview panels. The Hybrid Module will allow non-teaching job vacancies to be managed through *Apply to Education*. Applicants will apply to posted positions through *Apply to Education*, the recruitment team will then be able to search resumes on-line by qualification; rather than using email or mail as it is done today. This module will allow for a much more efficient and effective selection process for non-teaching jobs.
- Within the budget for the Director's Office, \$16,000 has been added to cover four principals will attend the next offering of the *Information to Transformation* course through the Diocese of Hamilton. Eight thousand dollars (\$8,000) has also been added to Revised Estimates (\$4,000 for registration fees and \$4,000 for overnight accommodation) for 20 people to attend the Provincial Christian Meditation Conference.
- Within the Finance Department, \$20,000 has been added to Revised Estimates for the new Payroll System implementation. Effective January 1, 2019, Ceridian, our current payroll provider, is no longer supporting the education sector. ISYS Corporation, our current Human Resources Information System provider, will now provide the payroll solution.
- The addition of approximately \$44,000 has been allocated to upgrade connectivity links to fibre; including operational cost increases for the balance of 2017-18. The following schools will be upgraded: Blessed Sacrament, Burford; Our Lady of Fatima, Courtland; Sacred Heart, Langton; St. Bernard of Clairvaux, Waterford; St. Michael's, Walsh and Holy Trinity Catholic High School, Simcoe. This project is being undertaken through Rural and Northern Schools funding provided by the Ministry of Education.

- The addition of \$26,000 has been allocated to procure the services of an outside Education Consultant to facilitate sessions with schools, the Board's leadership team, and other staff members, as required, to understand the progress, to date, against the Technology Enabled Learning Plan (TELP). The district's current priorities will be incorporated into a revised TELP, to be called the Learning Plan Leveraging Digital. The plan will build on the existing TELP and look at ways to more tightly align the Innovative Think Spaces, Science, Technology, Engineering and Mathematics (STEM) initiative and the student achievement priorities of the district. The plan will incorporate, where appropriate, leading practices from other districts across the province.
- The STEM initiative was deployed in ten elementary schools, to date, using the Technology and Learning Fund (TLF) 2017-18 Technology Allocation of approximately \$60,000, which was allocated through the Council of Ontario Directors of Education (CODE) and the Innovation in Learning Fund (ILF) provided through a Ministry of Education allocation of approximately \$110,000. These allocations are designed to support the evolution of teacher practice toward more hands-on, culturally-relevant, experiential learning that fosters global competencies and deeper learning. The allocation supports the continued investment in the software, technology and infrastructure required to modernize classrooms for the 21st century as well as deeper learning and global competencies. STEM materials allocated to each of the ten schools, to date, include construction and electrical materials as well as MicroBit micro computers, Makey Makey peripherals, Code and Go Robotic mice, LegoWe Do kits and Vex IQ Robotics kits. These materials provide trans-disciplinary experiences within the design process and digital tangibles increase engagement and variety in coding instruction, allowing students to get the coding off the page. This Revised Budget Estimate includes an allocation of approximately \$150,000 to complete the purchases for the remaining 18 elementary schools.
- The addition of approximately \$10,000 in Revised Estimates has been allocated to replace the secondary core switch St. John's College and Holy Trinity Catholic High School to handle the increased throughput of upgraded links.
- The Board's current Toshiba phone system is *end of life* with respect to support by Toshiba. Toshiba of Canada has ceased its Telecommunication Systems Business in Canada. New Toshiba phones systems are not being sold and support and repair are being provided by our re-seller as parts permit. All current warranties are still being honoured, but extended warranties are no longer available for purchase. Fifteen thousand dollars (\$15,000) has been allocated in Revised Estimates to engage a telephony company to analyze the current phone system and make recommendations, going forward, with respect to architecture, hardware and operating technologies (PBX, VOIP) for a replacement system.
- The addition of approximately \$11,000 in Revised Estimates has been allocated to Microsoft Annual Licenses. The yearly fee increase was primarily due to the addition of SQL server databases and the change in licensing Microsoft imposed by going to a *per core* licensing model.
- The addition of approximately \$30,000 in Revised Estimates is allocated for a 10 Essential Practices Security Review/Workshop. In this project, IBM Canada K-12's Technical Consulting team will utilize the IBM 10 Essential Practices as the framework to help determine the district's current level of security capabilities. The current security program will be measured against a capability maturity model and findings, recommendations and a strategic roadmap will be defined. The Services consist of a workshop and meetings designed to align the district's security priorities to its business objectives. IBM will review the Board's:

- Current security posture, based on objective criteria on what we are doing today in the technical environment;
 - Desired security posture, based on defined acceptable risk statements; and
 - The areas of information technology security that are most important and have the most impact on our organization.
- The addition of approximately \$10,000 in Revised Estimates has been allocated to the annual support of the ThinkDox Laserfiche Documentation Management System.
 - The addition of approximately \$150,000 has been allocated to the Instruction budget to support the purchase of wireless devices and a charging cart for use by students in the classroom. Currently ten elementary schools have received devices and the Revised Estimate amount will allow for nine additional elementary schools this year.
 - The short-term and long-term illness/absence GL's continue to be overspent. One Hundred Twenty Thousand dollars (\$120,000) has been allocated in Revised Estimates to the Short-Term illness/absence account and \$260,000 has been added to the long-term illness/absence account to more accurately reflect the actual yearly expenditure.
 - Twenty-Five thousand dollars (\$25,000) has been added to the Home Instruction GL to more accurately reflect actual expenditures. This allocation supports students with instruction in the home; while under a doctor's care.
 - Twenty-Five thousand dollars (\$25,000) has been added to support Contractual Services within the School Operations budget. Twenty thousand dollars (\$20,000) has been added to Maintenance Supplies and \$60,000 has been added to Maintenance Services within the School Operations budget to more accurately reflect the actual yearly expenditure. These allocations will support the HVAC filter replacement program; where filters are changed a minimum of three times per year. Newer style mechanical equipment requires multiple layers of high-efficient filters, which must be changed on a scheduled basis. These allocations will also support the change-out of filters used in the Board's lead-filtered fountains and drinking taps as well as increased costs for water sampling and lab fees. This is as a result of changes to the regulation for lead; requiring more sample points to be tested. Increased funding allows for older portables to be rebuilt and retrofitted to like-new condition. It also provides for the increased costs associated with mechanical and control contractors that are necessary to service specialized and more complex mechanical equipment installed through various capital programs during recent years.
 - The Board currently reimburses mileage at a rate of 0.45 cents/kilometre. The Canada Revenue Agency (CRA) rate is 0.55 cents/kilometer. It is the intention to compensate mileage based on 0.55 cents/kilometer on a go forward basis. The 2017-18 budget has available room to make the adjustment with no addition to budget.
 - Additional portables are forecast to be required at St. Basil, St. Joseph's and St. Leo Schools. The portables would be delivered in sets of two; such that they can be erected into a six-pack configuration over time. St. Joseph's School currently has four portables and this two-portable addition would complete the six-pack. St. Leo School currently has two portables and this two-portable addition would make four of the six-pack. St. Basil Catholic Elementary School would be receiving the first two of its six portables as well as all the site preparation for portable placement. The anticipated cost of the portables is: St. Joseph's School - \$280,000, St. Leo School - \$310,000 and St. Basil Catholic Elementary School - \$440,000. The portables would be funded through accumulated surplus.

RECOMMENDATION:

THAT the Budget Committee recommends that the Committee of the Whole refers the 2017-18 Revised Budget Estimates, in the amount of \$129,748,866 to the Brant Haldimand Norfolk Catholic District School Board for approval.

REVENUE ESTIMATES 2017-2018

	Revised 2017-18	Preliminary 2017-18	Incr (Decr)
GENERAL LEGISLATIVE GRANTS			
Total: Pupil Foundation Allocation	53,996,283	53,359,391	636,892
School Foundation	8,110,370	8,057,792	52,578
Special Education Allocation	14,077,764	13,971,762	106,002
Language Allocation	1,632,954	1,419,835	213,119
Distant Schools/Small Schools Allocation	-	-	-
Remote & Rural Allocation	1,308,510	1,317,208	(8,698)
Rural & Northern Education Allocation	222,381		222,381
Learning Opportunity Allocation	3,051,444	3,023,206	28,238
Adult & Continuing Education & Summer School	293,409	345,397	(51,988)
Teacher Compensation Allocation	10,157,236	11,416,093	(1,258,857)
Benefits Trust Funding	1,024,073	1,019,237	4,836
New Teacher Induction Program (NTIP)	88,902	103,807	(14,905)
ECE Q&E Allocation	643,713	630,541	13,172
Restraint Savings	(67,355)	(67,355)	-
Transportation Allocation	5,288,463	4,981,297	307,166
Administration & Governance Allocation	3,889,596	3,869,215	20,381
School Operations Allocations	9,902,886	9,849,553	53,333
Community Use of Schools	140,700	140,700	-
Declining Enrolment Adjustment	-	-	-
Indigenous Education Allocation	325,294	316,871	8,423
Safe and Accepting Schools Allocation	205,757	203,685	2,072
Permanent Financing of NPF	146,395	146,395	-
Total: OPERATING	114,438,775	114,104,630	334,145
Trustee Association Fee	43,017	43,017	-
Debt Charges Allocation -Interest	2,329,758	2,329,758	-
TOTAL LEGISLATIVE GRANT-OPERATING	116,811,550	116,477,405	334,145
Capital Allocation			
School Renewal Allocation	1,612,854	1,606,396	6,458
School Renewal Allocation to Capital / DCC /Deferred	(687,695)	(687,695)	-
TOTAL LEGISLATIVE GRANT-OPERATING(AFTER CAPI)	117,736,709	117,396,106	340,603
Amortization of DCC	4,447,821	4,294,851	152,970
Allocate to Deferred Revenue DCC(re MTA)	-	-	-
SEA Formula based Funding ((to) fr Deferred)	356,388	301,170	55,218
SEA Formula based Funding ((to) fr Deferred)	(58,183)		(58,183)
Mental Health Lead (to) fr Deferred			-
	122,482,735	121,992,127	490,608
OTHER REVENUE			
Tuition fees	1,219,901	1,094,825	125,075
Rental Revenue	116,124	116,124	-
Interest	141,000	141,000	-
Insurance	-	-	-
Miscellaneous Revenue	64,593	65,376	(783)
Shared Facilities	313,212	280,540	32,672
EDC Fund Revenue (re: Debenture Payment)	51,402	51,402	-
<i>Miscellaneous Gov't Grants</i>			-
Misc Grants EPO/EFIS	1,323,810	1,137,777	186,033
Deferred Revenue	106,540	-	106,540
French Monitor Program & PFLC	65,312	18,000	47,312
CODE: Technology & Summer Literacy	174,952	373,829	(198,877)
SCWI / SWAC	80,000	80,000	-
Ontario Youth Apprenticeship Program	109,285	95,285	14,000
Total Other Revenue	3,766,131	3,454,159	311,972
TOTAL REVENUE	126,248,866	125,446,286	802,580
School Generated Funds	3,500,000	3,500,000	-
Prior Period Adjustment	-	-	-
NET REVENUE	129,748,866	128,946,286	802,580
EXPENDITURE (including School funds)	129,705,331	128,902,751	802,580
Surplus(deficit) PSAB	43,535	43,535	0
Adjustment(for Compliance Purposes)	(43,535)	(43,535)	-
Surplus(deficit) For Compliance (Operations)	(0)	(0)	0

**Brant Haldimand Norfolk Catholic District School Board
2017-2018 Revised Expenditure Estimates before TCA**

	Prelim Budget	Revised Change	Revised Budget	Revised 2016-2017	Actual 2016-2017	Increase (Decrease)
INSTRUCTION						
Salaries & Wages						
Total Salaries & Wages	55,608,002	-521,937	55,086,065	52,747,479	52,199,612	2,338,586
Employee Benefits						
Total Employee Benefits	7,069,993	77,193	7,147,186	6,829,850	3,515,282	317,336
Staff Development						
10 315 Professional Development - Academic & S.O.'s	187,729	66,269	253,998	179,541	170,206	74,457
10 317 Professional Development - Non Teaching	1,000		1,000	1,000	1,794	0
10 319 Religion Course	5,000		5,000	5,000	5,350	0
Total Staff Development	193,729	66,269	259,998	185,541	177,350	74,457
Supplies & Services						
10 320 Textbooks & Learning Materials	117,818	5,927	123,745	198,468	273,196	-74,723
10 322 Books & Periodicals	500		500	500	2,253	0
10 324 School Initiatives	0		0	0	0	0
10 325 Program Supplies	584,674	119,219	703,893	554,666	564,159	149,227
10 330 Instructional Supplies	874,741	84,754	959,495	874,741	365,076	84,754
10 331 Application Software	0		0	0	7,038	0
10 335 Printing & Photocopying - Instructional	200,000		200,000	210,000	198,921	-10,000
10 336 Printing & Photocopying - Non-instructional	2,000		2,000	2,000	897	0
10 339 First Aid Supplies	7,500		7,500	7,500	0	0
10 361 Automobile Reimbursement	78,375	-2,913	75,462	79,530	57,910	-4,068
10 401 Repairs - Furniture & Equipment	5,000		5,000	5,000	975	0
10 402 Repairs - Computer Technology	0		0	0	0	0
10 404 Telephone - Cellular	1,200		1,200	1,200	780	0
10 406 Telephone - Data Communications Services	420,400	44,000	464,400	420,400	321,814	44,000
10 414 Student Senate	12,000		12,000	12,000	9,613	0
10 540 School Trips - Transportation	70,360	5,882	76,242	66,810	107,638	9,432
Total Supplies & Services	2,374,568	256,869	2,631,437	2,432,815	1,910,269	198,622
Replacement of F&E						
10 501 Replacement of Furniture & Equipment - General	58,810		58,810	58,810	118,046	0
10 502 Replacement of Furniture & Equipment - Computer	527,711	176,465	704,176	813,961	952,109	-109,785
10 503 Replacement of Furniture & Equipment - Network	46,550		46,550	46,550	14,763	0
Total Replacement of F&E	633,071	176,465	809,536	919,321	1,084,918	-109,785

**Brant Haldimand Norfolk Catholic District School Board
2017-2018 Revised Expenditure Estimates before TCA**

	Prelim Budget	Revised Change	Revised Budget	Revised 2016-2017	Actual 2016-2017	Increase (Decrease)
Fees & Contract Services						
10 640 Instructional Advertising	67,500	-1,500	66,000	67,500	63,361	-1,500
10 653 Other Professional Fees	0		0	10,000	2,299	-10,000
10 654 Other Contractual Services	97,338	10,000	107,338	97,338	124,417	10,000
10 661 Software Fees & Licenses	84,000	-4,800	79,200	84,000	169,089	-4,800
10 662 Maintenance Fees - Computer Technology	180,050	10,850	190,900	167,900	76,758	23,000
10 702 Association & Membership Fees - Individuals	1,200		1,200	1,200	0	0
Total Fees & Contract Services	430,088	14,550	444,638	427,938	435,923	16,700
Other Expenses						
10 701 Association & Membership Fees - Board	0		0	0		0
10 705 Student Bursaries/Awards	1,800		1,800	1,800	1,800	0
10 725 Miscellaneous	1,500		1,500	1,500	0	0
Total Other Expenses	3,300		3,300	3,300	1,800	0
Amortization						
10 790 Amortization	158,908	-16,844	142,064	267,972	158,908	-125,908
Total Amortization	158,908	-16,844	142,064	267,972	158,908	-125,908
Total INSTRUCTION	66,471,659	52,565	66,524,224	63,814,216	59,484,062	2,710,008

**Brant Haldimand Norfolk Catholic District School Board
2017-2018 Revised Expenditure Estimates before TCA**

	Prelim Budget	Revised Change	Revised Budget	Revised 2016-2017	Actual 2016-2017	Increase (Decrease)
SPECIAL EDUCATION						
Salaries & Wages						
Total Salaries & Wages	12,747,180	-68,949	12,678,231	11,853,041	11,835,166	825,190
Employee Benefits						
Total Employee Benefits	2,720,488	33,290	2,753,778	2,277,341	1,822,389	476,437
Staff Development						
12 315 Professional Development - Academic & S.O.'s	20,200		20,200	20,200	25,108	0
12 317 Professional Development - Non Teaching	16,000		16,000	16,000	9,787	0
Total Staff Development	36,200		36,200	36,200	34,895	
Supplies & Services						
12 320 Textbooks & Learning Materials	5,500		5,500	7,000	5,314	-1,500
12 325 Program Supplies	87,209		87,209	77,184	156,414	10,025
12 330 Instructional Supplies	8,000		8,000	8,000	24,039	0
12 335 Printing & Photocopying - Instructional	0		0	0	2,089	0
12 336 Printing & Photocopying - Non-instructional	8,000		8,000	8,000	2,298	0
12 361 Automobile Reimbursement	45,500	6,567	52,067	44,500	35,420	7,567
12 402 Repairs - Computer Technology	3,000		3,000	3,000	0	0
12 404 Telephone - Cellular	1,450		1,450	1,450	366	0
12 405 Telephone - Voice	2,000		2,000	2,000	1,144	0
12 407 Postage	235		235	235	85	0
12 410 Office Supplies & Services	2,500		2,500	2,500	0	0
12 416 SEAC	500		500	500	130	0
12 540 School Trips - Transportation	2,750		2,750	2,750	3,162	0
Total Supplies & Services	166,644	6,567	173,211	157,119	230,461	16,092
Replacement of F&E						
12 501 Replacement of Furniture & Equipment - General	106,500		106,500	106,500	106,285	0
12 502 Replacement of Furniture & Equipment - Computer	393,507		393,507	490,508	146,089	-97,001
Total Replacement of F&E	500,007		500,007	597,008	252,374	-97,001
Fees & Contract Services						
12 654 Other Contractual Services	40,500		40,500	40,500	43,985	0
12 662 Maintenance Fees - Computer Technology	25,740		25,740	42,000	0	-16,260
Total Fees & Contract Services	66,240		66,240	82,500	43,985	-16,260
Total SPECIAL EDUCATION	16,236,759	-29,092	16,207,667	15,003,209	14,219,269	1,204,458

**Brant Haldimand Norfolk Catholic District School Board
2017-2018 Revised Expenditure Estimates before TCA**

	Prelim Budget	Revised Change	Revised Budget	Revised 2016-2017	Actual 2016-2017	Increase (Decrease)
SCHOOL MANAGEMENT						
Salaries & Wages						
Total Salaries & Wages	6,971,307	100,380	7,071,687	6,851,484	6,899,146	220,203
Employee Benefits						
Total Employee Benefits	1,072,385	11,511	1,083,896	964,951	920,311	118,945
Staff Development						
15 315 Professional Development - Academic & S.O.'s	23,000	18,150	41,150	23,000	9,871	18,150
15 317 Professional Development - Non Teaching	12,735		12,735	12,735	0	0
Total Staff Development	35,735	18,150	53,885	35,735	9,871	18,150
Supplies & Services						
15 324 School Initiatives	0		0	0		0
15 325 Program Supplies	17,000	-1,000	16,000	12,000	17,166	4,000
15 335 Printing & Photocopying - Instructional	0		0	0		0
15 336 Printing & Photocopying - Non-instructional	0		0	0	14,275	0
15 361 Automobile Reimbursement	17,000	-1,000	16,000	17,000	11,971	-1,000
15 404 Telephone - Cellular	0		0	0	20,855	0
15 405 Telephone - Voice	75,405		75,405	75,405	74,920	0
15 406 Telephone - Data Communications Services	0		0	0	2,199	0
15 407 Postage	32,046		32,046	32,046	36,354	0
15 410 Office Supplies & Services	136,112	0	136,112	136,112	88,397	0
15 415 School Council Supplies	26,000	13,000	39,000	37,920	29,420	1,080
Total Supplies & Services	303,563	11,000	314,563	310,483	295,558	4,080
Replacement of F&E						
15 501 Replacement of Furniture & Equipment - General	9,000		9,000	9,000	15,855	0
15 502 Replacement of Furniture & Equipment - Computer	0		0	0	59	0
15 503 Replacement of Furniture & Equipment - Network	3,350		3,350	3,350	0	0
Total Replacement of F&E	12,350		12,350	12,350	15,913	0

**Brant Haldimand Norfolk Catholic District School Board
2017-2018 Revised Expenditure Estimates before TCA**

	Prelim Budget	Revised Change	Revised Budget	Revised 2016-2017	Actual 2016-2017	Increase (Decrease)
Fees & Contract Services						
15 661 Software Fees & Licenses	58,400	6,400	64,800	46,900	38,026	17,900
15 662 Maintenance Fees - Computer Technology	116,200		116,200	116,200	115,063	0
15 701 Association & Membership Fees - Board	2,300		2,300	2,300	0	0
15 719 School Courier	20,000		20,000	20,000	16,183	0
Total Fees & Contract Services	196,900	6,400	203,300	185,400	169,273	17,900
Total SCHOOL MANAGEMENT	8,592,240	147,441	8,739,681	8,360,403	8,310,072	379,278

**Brant Haldimand Norfolk Catholic District School Board
2017-2018 Revised Expenditure Estimates before TCA**

	Prelim Budget	Revised Change	Revised Budget	Revised 2016-2017	Actual 2016-2017	Increase (Decrease)
STUDENT SUPPORT SERVICES						
Salaries & Wages						
Total Salaries & Wages	766,824	-8,368	758,456	655,408	642,155	103,048
Employee Benefits						
Total Employee Benefits	154,578	839	155,417	124,073	103,317	31,344
Staff Development						
21 317 Professional Development - Non Teaching	2,700	-800	1,900	2,400	1,053	-500
Total Staff Development	2,700	-800	1,900	2,400	1,053	-500
Supplies & Services						
21 325 Program Supplies	7,095	407	7,502	4,829	8,703	2,673
21 361 Automobile Reimbursement	10,000	-400	9,600	10,000	9,016	-400
21 540 School Trips - Transportation	1,900	-1,140	760	1,900	2,626	-1,140
Total Supplies & Services	18,995	-1,133	17,862	16,729	20,345	1,133
Total STUDENT SUPPORT SERVICES	943,097	-9,462	933,635	798,610	766,871	135,025

**Brant Haldimand Norfolk Catholic District School Board
2017-2018 Revised Expenditure Estimates before TCA**

	Prelim Budget	Revised Change	Revised Budget	Revised 2016-2017	Actual 2016-2017	Increase (Decrease)
COMPUTER SERVICES						
Salaries & Wages						
Total Salaries & Wages	1,005,571		1,005,571	902,659	911,078	102,912
Employee Benefits						
Total Employee Benefits	262,459		262,459	230,468	202,382	31,991
Staff Development						
22 317 Professional Development - Non Teaching	29,000		29,000	30,000	9,086	-1,000
Total Staff Development	29,000		29,000	30,000	9,086	-1,000
Supplies & Services						
22 325 Program Supplies	1,710		1,710	1,710	668	0
22 336 Printing & Photocopying - Non-instructional	900		900	900	152	0
22 361 Automobile Reimbursement	20,000		20,000	20,000	15,998	0
22 402 Repairs - Computer Technology	15,000		15,000	16,000	6,714	-1,000
22 404 Telephone - Cellular	9,500		9,500	8,500	8,093	1,000
22 405 Telephone - Voice	0		0	0	1,330	0
22 406 Telephone - Data Communications Services	34,000		34,000	34,000	31,951	0
22 407 Postage	400		400	800	121	-400
22 410 Office Supplies & Services	1,000		1,000	1,000	3,238	0
Total Supplies & Services	82,510		82,510	82,910	68,265	-400
Replacement of F&E						
22 501 Replacement of Furniture & Equipment - General	1,000		1,000	1,000	3,362	0
22 502 Replacement of Furniture & Equipment - Computer	4,000		4,000	4,000	2,523	0
Total Replacement of F&E	5,000		5,000	5,000	5,885	0
Fees & Contract Services						
22 653 Other Professional Fees	38,368		38,368	38,211	0	157
22 662 Maintenance Fees - Computer Technology	12,252		12,252	12,252	9,225	0
22 702 Association & Membership Fees - Individuals	500		500	500	0	0
Total Fees & Contract Services	51,120		51,120	50,963	9,225	157
Total COMPUTER SERVICES	1,435,660		1,435,660	1,302,000	1,205,921	133,660

**Brant Haldimand Norfolk Catholic District School Board
2017-2018 Revised Expenditure Estimates before TCA**

	Prelim Budget	Revised Change	Revised Budget	Revised 2016-2017	Actual 2016-2017	Increase (Decrease)
LIBRARY SERVICES						
Salaries & Wages						
Total Salaries & Wages	758,937		758,937	718,894	720,854	40,043
Employee Benefits						
Total Employee Benefits	173,786	3,400	177,186	148,244	119,532	28,942
Staff Development						
23 317 Professional Development - Non Teaching	2,000		2,000	2,000	923	0
Total Staff Development	2,000		2,000	2,000	923	0
Supplies & Services						
23 320 Textbooks & Learning Materials	20,000		20,000	10,000	240	10,000
23 321 Library Books	2,000		2,000	2,000	38,210	0
23 325 Program Supplies	14,577		14,577	14,577	14,664	0
23 330 Instructional Supplies	0		0	0	3,240	0
23 335 Printing & Photocopying - Instructional	1,500		1,500	1,500	1,949	0
23 361 Automobile Reimbursement	1,500		1,500	1,500	1,156	0
23 404 Telephone - Cellular	200		200	200	51	0
Total Supplies & Services	39,777		39,777	29,777	59,509	10,000
Fees & Contract Services						
23 662 Maintenance Fees - Computer Technology	23,534	9,470	33,004	23,534	24,042	9,470
Total Fees & Contract Services	23,534	9,470	33,004	23,534	24,042	9,470
Total LIBRARY SERVICES	998,034	12,870	1,010,904	922,449	924,859	88,455

**Brant Haldimand Norfolk Catholic District School Board
2017-2018 Revised Expenditure Estimates before TCA**

	Prelim Budget	Revised Change	Revised Budget	Revised 2016-2017	Actual 2016-2017	Increase (Decrease)
GUIDANCE SERVICES						
Salaries & Wages						
Total Salaries & Wages	834,308		834,308	879,790	850,692	-45,482
Employee Benefits						
Total Employee Benefits	92,310	7,800	100,110	90,221	53,262	9,889
Supplies & Services						
24 330 Instructional Supplies	0		0	0	1,419	0
24 335 Printing & Photocopying - Instructional	0		0	0	3,908	0
Total Supplies & Services	0		0	0	5,328	0
Total GUIDANCE SERVICES	926,618	7,800	934,418	970,011	909,281	-35,593

**Brant Haldimand Norfolk Catholic District School Board
2017-2018 Revised Expenditure Estimates before TCA**

	Prelim Budget	Revised Change	Revised Budget	Revised 2016-2017	Actual 2016-2017	Increase (Decrease)
TEACHER SUPPORT SERVICES						
Salaries & Wages						
Total Salaries & Wages	1,330,815	74,370	1,405,185	1,095,165	1,069,631	310,020
Employee Benefits						
Total Employee Benefits	135,034	11,298	146,332	119,322	77,584	27,010
Staff Development						
25 315 Professional Development - Academic & S.O.'s	15,200	9,000	24,200	15,200	14,165	9,000
25 325 Program Supplies	0		0	0	16	0
25 361 Automobile Reimbursement	0	3,000	3,000			3,000
Total Staff Development	15,200	12,000	27,200	15,200	14,181	12,000
Supplies & Services						
25 325 Program Supplies	35,198	500	35,698	35,869	6,243	-171
25 335 Printing & Photocopying - Instructional	10,500	-1,500	9,000	10,500	5,068	-1,500
25 361 Automobile Reimbursement	15,695		15,695	15,695	15,210	0
25 404 Telephone - Cellular	1,260	540	1,800	1,260	1,508	540
Total Supplies & Services	62,653	-460	62,193	63,324	28,030	-1,131
Fees & Contract Services						
25 701 Association & Membership Fees - Board	10,000		10,000	10,000	9,360	0
25 702 Association & Membership Fees - Individuals	1,577		1,577	1,577	670	0
Total Fees & Contract Services	11,577		11,577	11,577	10,030	0
Total TEACHER SUPPORT SERVICES	1,555,279	97,208	1,652,487	1,304,588	1,199,456	347,899

**Brant Haldimand Norfolk Catholic District School Board
2017-2018 Revised Expenditure Estimates before TCA**

	Prelim Budget	Revised Change	Revised Budget	Revised 2016-2017	Actual 2016-2017	Increase (Decrease)
GOVERNANCE/TRUSTEES						
Salaries & Wages						
Total Salaries & Wages	64,700		64,700	64,700	62,880	0
Employee Benefits						
Total Employee Benefits	2,588		2,588	2,588	1,577	0
Staff Development						
31 317 Professional Development - Non Teaching	23,000		23,000	23,000	28	0
Total Staff Development	23,000		23,000	23,000	28	0
Supplies & Services						
31 336 Printing & Photocopying - Non-instructional	3,500		3,500	3,500	509	0
31 359 Student Trustees	5,000		5,000	5,000	318	0
31 361 Automobile Reimbursement	10,000		10,000	10,000	0	0
31 404 Telephone - Cellular	3,000		3,000	3,000	0	0
31 406 Telephone - Data Communications Services	3,600		3,600	3,600	0	0
31 407 Postage	200		200	200	0	0
31 410 Office Supplies & Services	500		500	500	22	0
31 725 Miscellaneous	5,000		5,000	5,000	1,597	0
Total Supplies & Services	30,800		30,800	30,800	2,447	0
Replacement of F&E						
31 502 Replacement of Furniture & Equipment - Computer	2,000		2,000	2,000	0	0
Total Replacement of F&E	2,000		2,000	2,000	0	0
Total GOVERNANCE/TRUSTEES	123,088		123,088	123,088	66,931	0

**Brant Haldimand Norfolk Catholic District School Board
2017-2018 Revised Expenditure Estimates before TCA**

	Prelim Budget	Revised Change	Revised Budget	Revised 2016-2017	Actual 2016-2017	Increase (Decrease)
SENIOR ADMINISTRATION						
Salaries & Wages						
Total Salaries & Wages	787,858		787,858	787,858	803,009	0
Employee Benefits						
Total Employee Benefits	81,031		81,031	77,847	67,942	3,184
Staff Development						
32 315 Professional Development - Academic & S.O.'s	27,000		27,000	30,059	33,587	-3,059
32 316 Professional Memberships - Academic	300		300	300	225	0
Total Staff Development	27,300		27,300	30,359	33,811	-3,059
Supplies & Services						
32 322 Books & Periodicals	2,250		2,250	2,250	549	0
32 325 Program Supplies	4,553	91	4,644	4,553	0	91
32 336 Printing & Photocopying - Non-instructional	4,000		4,000	4,000	4,514	0
32 361 Automobile Reimbursement	9,500		9,500	9,500	3,251	0
32 404 Telephone - Cellular	10,000		10,000	10,000	5,193	0
32 406 Telephone - Data Communications Services	1,000		1,000	1,000	868	0
Total Supplies & Services	31,303	91	31,394	31,303	14,375	91
Fees & Contract Services						
32 702 Association & Membership Fees - Individuals	10,900		10,900	10,900	8,932	0
Total Fees & Contract Services	10,900		10,900	10,900	8,932	0
Other Expenses						
32 725 Miscellaneous	1,500		1,500	1,500	1,277	0
Total Other Expenses	1,500		1,500	1,500	1,277	0
Total SENIOR ADMINISTRATION	939,892	91	939,983	939,767	929,347	216

**Brant Haldimand Norfolk Catholic District School Board
2017-2018 Revised Expenditure Estimates before TCA**

	Prelim Budget	Revised Change	Revised Budget	Revised 2016-2017	Actual 2016-2017	Increase (Decrease)
ADMINISTRATION AND OTHER SUPPORT						
Salaries & Wages						
Total Salaries & Wages	194,869	37,373	232,242	126,530	125,731	105,712
Employee Benefits						
Total Employee Benefits	33,698	6,041	39,739	28,185	26,460	11,554
Staff Development						
33 317 Professional Development - Non Teaching	6,100		6,100	6,100	6,299	0
Total Staff Development	6,100		6,100	6,100	6,299	0
Supplies & Services						
33 336 Printing & Photocopying - Non-instructional	500		500	500	1,525	0
33 361 Automobile Reimbursement	1,700	-400	1,300	1,700	962	-400
33 404 Telephone - Cellular	1,200	400	1,600	1,200	854	400
33 405 Telephone - Voice	13,000		13,000	13,000	14,624	0
33 406 Telephone - Data Communications Services	1,800		1,800	1,800	897	0
33 407 Postage	16,000		16,000	16,000	9,010	0
33 410 Office Supplies & Services	9,100		9,100	9,100	9,872	0
Total Supplies & Services	43,300	0	43,300	43,300	37,745	0
Replacement of F&E						
33 501 Replacement of Furniture & Equipment - General	0		0	0	6,016	0
Total Replacement of F&E	0		0	0	6,016	0
Fees & Contract Services						
33 640 Instructional Advertising	18,500		18,500	18,500	15,611	0
33 652 Legal Fees	15,000		15,000	15,000	30,165	0
33 653 Other Professional Fees	61,086	28,914	90,000	0	42,019	90,000
33 654 Other Contractual Services	2,500		2,500	2,500	0	0
33 662 Maintenance Fees - Computer Technology	30,000		30,000	30,000	24,384	0
33 672 Liability Insurance	0		0	0	0	0
33 701 Association & Membership Fees - Board	49,000		49,000	49,000	45,378	0
33 702 Association & Membership Fees - Individuals	750		750	750	636	0
Total Fees & Contract Services	176,836	28,914	205,750	115,750	158,193	90,000

**Brant Haldimand Norfolk Catholic District School Board
2017-2018 Revised Expenditure Estimates before TCA**

	Prelim Budget	Revised Change	Revised Budget	Revised 2016-2017	Actual 2016-2017	Increase (Decrease)
Other Expenses						
33 710 Interest	0		0	0		0
33 725 Miscellaneous	25,500		25,500	22,900	28,750	2,600
33 729 Foreign Exchange Gain/Loss	10,000		10,000	10,000	2,220	0
Total Other Expenses	35,500		35,500	32,900	30,970	2,600
Amortization						
33 790 Amortization	49,201	-2,300	46,901	49,201	55,159	-2,300
Total Amortization	49,201	-2,300	46,901	49,201	55,159	-2,300
Total ADMINISTRATION AND OTHER SUPPORT	539,504	70,028	609,532	401,966	446,573	207,566

**Brant Haldimand Norfolk Catholic District School Board
2017-2018 Revised Expenditure Estimates before TCA**

	Prelim Budget	Revised Change	Revised Budget	Revised 2016-2017	Actual 2016-2017	Increase (Decrease)
HUMAN RESOURCES ADMINISTRATION						
Salaries & Wages						
Total Salaries & Wages	483,374	-22,100	461,274	438,530	457,330	22,744
Employee Benefits						
Total Employee Benefits	110,689	-1,879	108,810	115,032	105,204	-6,222
Staff Development						
34 317 Professional Development - Non Teaching	4,550	5,500	10,050	4,550	1,555	5,500
34 318 Professional Memberships - Non Teaching	1,400		1,400	1,400	0	0
Total Staff Development	5,950	5,500	11,450	5,950	1,555	5,500
Supplies & Services						
34 322 Books & Periodicals	1,500		1,500	1,500	0	0
34 361 Automobile Reimbursement	2,000	300	2,300	2,000	919	300
34 404 Telephone - Cellular	1,400		1,400	1,400	1,588	0
34 410 Office Supplies & Services	2,500		2,500	2,500	2,808	0
34 421 Recruitment of Staff	20,000		20,000	20,000	29,726	0
34 501 Replacement of Furniture & Equipment - General	0		0	0	265	0
Total Supplies & Services	27,400	300	27,700	27,400	35,305	300
Fees & Contract Services						
34 650 Labour Relations	150,000		150,000	175,000	51,808	-25,000
34 653 Other Professional Fees	20,000		20,000	20,000	4,312	0
34 654 Other Contractual Services	30,000		30,000	30,000	1,022	0
34 661 Software Fees & Licenses	16,720	13,260	29,980	19,720	29,901	10,260
34 662 Maintenance Fees - Computer Technology	10,000		10,000	10,000	10,551	0
34 702 Association & Membership Fees - Individuals	1,400		1,400	1,400	1,290	0
Total Fees & Contract Services	228,120	13,260	241,380	256,120	98,884	-14,740
Total HUMAN RESOURCES ADMINISTRATION	855,533	-4,919	850,614	843,032	698,277	7,582

**Brant Haldimand Norfolk Catholic District School Board
2017-2018 Revised Expenditure Estimates before TCA**

	Prelim Budget	Revised Change	Revised Budget	Revised 2016-2017	Actual 2016-2017	Increase (Decrease)
INFORMATION TECHNOLOGY						
Salaries & Wages						
Total Salaries & Wages	60,165		60,165	58,841	59,418	1,324
Employee Benefits						
Total Employee Benefits	16,132		16,132	15,312	12,897	820
Replacement of F&E						
35 503 Replacement of Furniture & Equipment - Network	3,350		3,350	3,350	0	0
Total Replacement of F&E	3,350		3,350	3,350	0	0
Fees & Contract Services						
35 661 Software Fees & Licenses	11,000	9,400	20,400	11,000	11,796	9,400
35 662 Maintenance Fees - Computer Technology	0	35,000	35,000			35,000
Total Fees & Contract Services	11,000	44,400	55,400	11,000	11,796	44,400
Total INFORMATION TECHNOLOGY ADMINISTRATION	90,647	44,400	135,047	88,503	84,111	46,544

**Brant Haldimand Norfolk Catholic District School Board
2017-2018 Revised Expenditure Estimates before TCA**

	Prelim Budget	Revised Change	Revised Budget	Revised 2016-2017	Actual 2016-2017	Increase (Decrease)
DIRECTOR'S OFFICE						
Salaries & Wages						
Total Salaries & Wages	268,512		268,512	262,285	213,969	6,227
Employee Benefits						
Total Employee Benefits	64,422		64,422	59,809	46,591	4,613
Staff Development						
36 317 Professional Development - Non Teaching	1,800		1,800	1,800	904	0
Total Staff Development	1,800		1,800	1,800	904	0
Supplies & Services						
36 336 Printing & Photocopying - Non-instructional	3,900		3,900	3,900	0	0
36 361 Automobile Reimbursement	1,000		1,000	1,000	337	0
36 404 Telephone - Cellular	1,000		1,000	1,000	0	0
36 405 Telephone - Voice	1,500		1,500	1,500	0	0
36 406 Telephone - Data Communications Services	1,500	-1,500	0	1,500	0	-1,500
36 410 Office Supplies & Services	6,455		6,455	6,455	3,342	0
Total Supplies & Services	15,355	-1,500	13,855	15,355	3,679	-1,500
Replacement of F&E						
36 501 Replacement of Furniture & Equipment - General	1,800		1,800	1,800	729	0
36 502 Replacement of Furniture & Equipment - Computer	1,350		1,350	1,350	2,225	0
Total Replacement of F&E	3,150		3,150	3,150	2,954	0
Total DIRECTOR'S OFFICE	353,239	-1,500	351,739	342,399	268,097	9,340

**Brant Haldimand Norfolk Catholic District School Board
2017-2018 Revised Expenditure Estimates before TCA**

	Prelim Budget	Revised Change	Revised Budget	Revised 2016-2017	Actual 2016-2017	Increase (Decrease)
PAYROLL ADMINISTRATION						
Salaries & Wages						
Total Salaries & Wages	205,171	-22,099	183,072	163,376	166,276	19,696
Employee Benefits						
Total Employee Benefits	46,881	-1,878	45,003	42,892	37,842	2,111
Staff Development						
37 317 Professional Development - Non Teaching	1,500		1,500	1,500	5	0
Total Staff Development	1,500		1,500	1,500	5	0
Supplies & Services						
37 361 Automobile Reimbursement	500		500	500	84	0
37 410 Office Supplies & Services	1,500		1,500	1,500	1,363	0
Total Supplies & Services	2,000		2,000	2,000	1,447	0
Fees & Contract Services						
37 654 Other Contractual Services	66,000		66,000	66,000	69,521	0
37 661 Software Fees & Licenses	1,500		1,500	9,000	0	-7,500
37 662 Maintenance Fees - Computer Technology	11,500		11,500	11,500	10,551	0
37 702 Association & Membership Fees - Individuals	400		400	400	204	0
Total Fees & Contract Services	79,400		79,400	86,900	80,276	-7,500
Total PAYROLL ADMINISTRATION	334,952	-23,977	310,975	296,668	285,846	14,307

**Brant Haldimand Norfolk Catholic District School Board
2017-2018 Revised Expenditure Estimates before TCA**

	Prelim Budget	Revised Change	Revised Budget	Revised 2016-2017	Actual 2016-2017	Increase (Decrease)
FINANCE						
Salaries & Wages						
Total Salaries & Wages	397,411		397,411	389,442	397,698	7,969
Employee Benefits						
Total Employee Benefits	92,756		92,756	83,568	80,319	9,188
Staff Development						
38 317 Professional Development - Non Teaching	5,500		5,500	3,500	1,933	2,000
38 318 Professional Memberships - Non Teaching	2,400		2,400	2,400	2,942	0
Total Staff Development	7,900		7,900	5,900	4,875	2,000
Supplies & Services						
38 336 Printing & Photocopying - Non-instructional	3,460		3,460	3,460	627	0
38 361 Automobile Reimbursement	500		500	500	505	0
38 404 Telephone - Cellular	540		540	540	720	0
38 410 Office Supplies & Services	3,400		3,400	3,400	2,621	0
Total Supplies & Services	7,900		7,900	7,900	4,472	0
Replacement of F&E						
38 501 Replacement of Furniture & Equipment - General	2,000		2,000	2,000	1,231	0
38 502 Replacement of Furniture & Equipment - Computer	3,000		3,000	3,000	1,555	0
Total Replacement of F&E	5,000		5,000	5,000	2,786	0
Fees & Contract Services						
38 640 Instructional Advertising	2,655		2,655	2,655	1,140	0
38 651 Audit Fees	55,000		55,000	55,000	46,794	0
38 653 Other Professional Fees	2,500		2,500	2,500	6,130	0
38 654 Other Contractual Services	6,000		6,000	4,000	1,308	2,000
38 661 Software Fees & Licenses	8,000		8,000	8,000	646	0
38 662 Maintenance Fees - Computer Technology	52,000		52,000	56,000	30,921	-4,000
38 702 Association & Membership Fees - Individuals	1,200		1,200	1,200	966	0
Total Fees & Contract Services	127,355		127,355	129,355	87,904	-2,000
Total FINANCE	638,322		638,322	621,165	578,053	17,157

**Brant Haldimand Norfolk Catholic District School Board
2017-2018 Revised Expenditure Estimates before TCA**

	Prelim Budget	Revised Change	Revised Budget	Revised 2016-2017	Actual 2016-2017	Increase (Decrease)
PURCHASING AND PROCUREMENT						
Salaries & Wages						
Total Salaries & Wages	80,416		80,416	78,644	79,282	1,772
Employee Benefits						
Total Employee Benefits	18,989		18,989	18,285	18,573	704
Staff Development						
39 317 Professional Development - Non Teaching	1,000		1,000	1,000	358	0
39 318 Professional Memberships - Non Teaching	500		500	500	419	0
Total Staff Development	1,500		1,500	1,500	777	0
Supplies & Services						
39 361 Automobile Reimbursement	500		500	500	210	0
39 404 Telephone - Cellular	600		600	600	765	0
39 410 Office Supplies & Services	100		100	100	170	0
39 502 Replacement of Furniture & Equipment - Computer	0		0	0		0
Total Supplies & Services	1,200		1,200	1,200	1,145	0
Fees & Contract Services						
39 702 Association & Membership Fees - Individuals	500		500	500	764	0
Total Fees & Contract Services	500		500	500	764	0
Total PURCHASING AND PROCUREMENT	102,605		102,605	100,129	100,540	2,476

**Brant Haldimand Norfolk Catholic District School Board
2017-2018 Revised Expenditure Estimates before TCA**

	Prelim Budget	Revised Change	Revised Budget	Revised 2016-2017	Actual 2016-2017	Increase (Decrease)
SCHOOL OPERATIONS						
Salaries & Wages						
Total Salaries & Wages	4,159,498	24,023	4,183,521	4,016,732	4,050,729	166,789
Employee Benefits						
Total Employee Benefits	1,233,695	6,902	1,240,597	1,028,982	842,796	211,615
Staff Development						
40 317 Professional Development - Non Teaching	3,000		3,000	3,000	368	0
Total Staff Development	3,000		3,000	3,000	368	0
Supplies & Services						
40 340 Plant Operations Supplies	262,735		262,735	262,735	6,839	0
40 341 Electricity	1,744,581	131,887	1,876,468	1,747,661	1,887,413	128,807
40 343 Heating - Gas	396,558	-56,770	339,788	365,842	298,623	-26,054
40 346 Water & Sewage	206,625	15,440	222,065	200,910	219,547	21,155
40 361 Automobile Reimbursement	7,600		7,600	7,600	4,125	0
40 404 Telephone - Cellular	2,000		2,000	2,000	619	0
40 430 Maintenance Supplies	50,000		50,000	50,000	12,759	0
40 435 Caretakers Supplies	3,500		3,500	3,500	0	0
Total Supplies & Services	2,673,599	90,557	2,764,156	2,640,248	2,429,924	123,908
Replacement of F&E						
40 501 Replacement of Furniture & Equipment - General	35,000		35,000	35,000	0	0
40 502 Replacement of Furniture & Equipment - Computer	1,800		1,800	1,800	0	0
Total Replacement of F&E	36,800		36,800	36,800	0	0
Fees & Contract Services						
40 654 Other Contractual Services	700,000	14,000	714,000	700,000	30,873	14,000
40 661 Software Fees & Licenses	33,000		33,000	33,000	45,906	0
40 681 Moving of Portables	10,000		10,000	10,000	8,277	0
Total Fees & Contract Services	743,000	14,000	757,000	743,000	85,056	14,000
Amortization						
40 790 Amortization	4,236,992	202,728	4,439,720	3,939,990	4,211,190	499,730
Total Amortization	4,236,992	202,728	4,439,720	3,939,990	4,211,190	499,730
Total SCHOOL OPERATIONS	13,086,584	338,210	13,424,794	12,408,752	11,620,063	1,016,042

**Brant Haldimand Norfolk Catholic District School Board
2017-2018 Revised Expenditure Estimates before TCA**

	Prelim Budget	Revised Change	Revised Budget	Revised 2016-2017	Actual 2016-2017	Increase (Decrease)
SCHOOL MAINTENANCE						
Salaries & Wages						
Total Salaries & Wages	742,246		742,246	725,123	694,847	17,123
Employee Benefits						
Total Employee Benefits	179,503		179,503	174,188	157,803	5,315
Staff Development						
41 317 Professional Development - Non Teaching	2,500		2,500	2,500	3,304	0
Total Staff Development	2,500		2,500	2,500	3,304	0
Supplies & Services						
41 361 Automobile Reimbursement	15,000		15,000	15,000	1,806	0
41 370 Vehicle Fuel	30,000		30,000	30,000	27,113	0
41 401 Repairs - Furniture & Equipment	1,000		1,000	1,000	0	0
41 404 Telephone - Cellular	6,000		6,000	6,000	2,996	0
41 430 Maintenance Supplies	135,000	20,000	155,000	135,000	-6,263	20,000
41 431 Maintenance Services	509,300	60,000	569,300	509,300	117	60,000
41 432 Landscaping	6,000		6,000	6,000	0	0
41 434 Building & Grounds (School Based)	61,368		61,368	61,368	20,700	0
41 438 Municipal Improvements	5,000		5,000	5,000	202	0
41 439 Local Improvement Supplies	0		0	0	0	0
41 440 Vehicle Maintenance & Supplies	10,000		10,000	10,000	9,878	0
Total Supplies & Services	778,668	80,000	858,668	778,668	56,550	80,000
Replacement of F&E						
41 501 Replacement of Furniture & Equipment - General	4,500		4,500	4,500	3,927	0
41 625 Rental/Lease - Vehicles	0		0	0	1,811	0
Total Replacement of F&E	4,500		4,500	4,500	5,737	0
Interest Charges on Capital						
41 754 Debenture Interest - post May 15, 1998	66,800		66,800	70,930	70,930	-4,130
Total Interest Charges on Capital	66,800		66,800	70,930	70,930	-4,130

**Brant Haldimand Norfolk Catholic District School Board
2017-2018 Revised Expenditure Estimates before TCA**

	Prelim Budget	Revised Change	Revised Budget	Revised 2016-2017	Actual 2016-2017	Increase (Decrease)
Fees & Contract Services						
41 653 Other Professional Fees	2,000		2,000	2,000	0	0
41 654 Other Contractual Services	26,000		26,000	26,000	9,919	0
41 661 Software Fees & Licenses	30,000		30,000	30,000	24,009	0
41 671 Property Insurance	120,793		120,793	120,793	44,098	0
41 672 Liability Insurance	89,000		89,000	89,000	52,074	0
41 673 Vehicle Insurance	11,000		11,000	11,000	4,475	0
41 702 Association & Membership Fees - Individuals	2,000		2,000	2,000	0	0
Total Fees & Contract Services	280,793		280,793	280,793	134,575	0
Total SCHOOL MAINTENANCE	2,055,010	80,000	2,135,010	2,036,702	1,123,745	98,308
 SCHOOL RENEWAL						
Supplies & Services						
42 760 Local Improvements	918,701	6,458	925,159	1,009,389	0	-84,230
Total Supplies & Services	918,701	6,458	925,159	1,009,389	0	-84,230
Total SCHOOL RENEWAL	918,701	6,458	925,159	1,009,389	0	-84,230
 NEW PUPIL PLACES						
Interest Charges on Capital						
43 754 Debenture Interest - post May 15, 1998	2,075,970		2,075,970	2,188,642	2,146,702	-112,672
43 761 Capital Loan Interest	3,600		3,600	4,800	4,800	-1,200
Total Interest Charges on Capital	2,079,570		2,079,570	2,193,442	2,151,502	-113,872
Total NEW PUPIL PLACES	2,079,570		2,079,570	2,193,442	2,151,502	-113,872

**Brant Haldimand Norfolk Catholic District School Board
2017-2018 Revised Expenditure Estimates before TCA**

	Prelim Budget	Revised Change	Revised Budget	Revised 2016-2017	Actual 2016-2017	Increase (Decrease)
OP & MAINT/CAPITAL-NON						
Salaries & Wages						
Total Salaries & Wages	42,771		42,771	41,831	47,167	940
Employee Benefits						
Total Employee Benefits	12,671		12,671	11,821	11,669	850
Staff Development						
44 317 Professional Development - Non Teaching	0		0	0		0
Total Staff Development	0		0	0		0
Supplies & Services						
44 336 Printing & Photocopying - Non-instructional	3,000		3,000	3,000	534	0
44 340 Plant Operations Supplies	0		0	0	148	0
44 341 Electricity	55,038	9,779	64,817	55,038	64,816	9,779
44 343 Heating - Gas	9,041	-2,324	6,717	9,041	6,545	-2,324
44 346 Water & Sewage	3,818	1,004	4,822	3,707	4,727	1,115
44 361 Automobile Reimbursement	0		0	0	99	0
44 405 Telephone - Voice	4,200		4,200	4,200	376	0
44 410 Office Supplies & Services	2,500		2,500	2,500	3,223	0
44 430 Maintenance Supplies	45,000		45,000	45,000	27,279	0
44 431 Maintenance Services	20,000		20,000	20,000	21,992	0
44 432 Landscaping	0		0	0		0
44 440 Vehicle Maintenance & Supplies	0		0	0		0
Total Supplies & Services	142,597	8,459	151,056	142,486	129,740	8,570
Replacement of F&E						
44 501 Replacement of Furniture & Equipment - General	2,000		2,000	2,000	0	0
Total Replacement of F&E	2,000		2,000	2,000	0	0
Interest Charges on Capital						
44 754 Debenture Interest - post May 15, 1998	35,996		35,996	38,222	38,222	-2,226
Total Interest Charges on Capital	35,996		35,996	38,222	38,222	-2,226
Rental Expenses						
44 611 Rental/Lease - Non-Instructional Accommodation	18,484		18,484	18,484	18,674	0
44 653 Other Professional Fees	0		0	0		0
Total Rental Expenses	18,484		18,484	18,484	18,674	0

**Brant Haldimand Norfolk Catholic District School Board
2017-2018 Revised Expenditure Estimates before TCA**

	Prelim Budget	Revised Change	Revised Budget	Revised 2016-2017	Actual 2016-2017	Increase (Decrease)
Fees & Contract Services						
44 654 Other Contractual Services	36,284		36,284	36,284	3,529	0
Total Fees & Contract Services	36,284		36,284	36,284	3,529	0
Total OP & MAINT/CAPITAL-NON INSTRUCTIONAL	290,803	8,459	299,262	291,128	249,001	8,134
 DIRECT CAPITAL & DEBT						
Interest Charges on Capital						
45 754 Debenture Interest - post May 15, 1998	305,191		305,191	318,046	318,045	-12,855
Total Interest Charges on Capital	305,191		305,191	318,046	318,045	-12,855
Other Expenses						
45 762 Other Capital	146,395		146,395	146,395	146,395	0
Total Other Expenses	146,395		146,395	146,395	146,395	0
Total DIRECT CAPITAL & DEBT	451,586		451,586	464,441	464,440	-12,855
 TRANSPORTATION – GENERAL						
Fees & Contract Services						
50 654 Other Contractual Services	224,000	6,000	230,000	211,190	218,148	18,810
Total Fees & Contract Services	224,000	6,000	230,000	211,190	218,148	18,810
Total TRANSPORTATION - GENERAL	224,000	6,000	230,000	211,190	218,148	18,810
 TRANSPORTATION - HOME TO SCHOOL						
Fees & Contract Services						
51 654 Other Contractual Services	4,846,320		4,846,320	4,659,130	4,512,942	187,190
Total Fees & Contract Services	4,846,320		4,846,320	4,659,130	4,512,942	187,190
Total TRANSPORTATION - HOME TO SCHOOL	4,846,320		4,846,320	4,659,130	4,512,942	187,190

**Brant Haldimand Norfolk Catholic District School Board
2017-2018 Revised Expenditure Estimates before TCA**

	Prelim Budget	Revised Change	Revised Budget	Revised 2016-2017	Actual 2016-2017	Increase (Decrease)
CONTINUING EDUCATION						
Salaries & Wages						
Total Salaries & Wages	269,218		269,218	260,799	282,661	8,419
Employee Benefits						
Total Employee Benefits	26,732		26,732	24,391	22,015	2,341
Staff Development						
55 315 Professional Development - Academic & S.O.'s	500		500	500	629	0
55 317 Professional Development - Non Teaching	0		0	0		0
Total Staff Development	500		500	500	629	0
Supplies & Services						
55 330 Instructional Supplies	9,400		9,400	9,400	4,344	0
55 335 Printing & Photocopying - Instructional	1,200		1,200	1,200	864	0
55 361 Automobile Reimbursement	4,400		4,400	4,400	3,125	0
55 404 Telephone - Cellular	600		600	600	135	0
Total Supplies & Services	15,600		15,600	15,600	8,468	0
Fees & Contract Services						
55 702 Association & Membership Fees - Individuals	1,000		1,000	1,000	989	0
Total Fees & Contract Services	1,000		1,000	1,000	989	0
Total CONTINUING EDUCATION	313,050		313,050	302,290	314,762	10,760

**Brant Haldimand Norfolk Catholic District School Board
2017-2018 Revised Expenditure Estimates before TCA**

	Prelim Budget	Revised Change	Revised Budget	Revised 2016-2017	Actual 2016-2017	Increase (Decrease)
OTHER NON-OPERATING						
Supplies & Services						
59 462 SGF Expense	3,500,000		3,500,000	3,500,000	3,450,404	0
Total Supplies & Services	3,500,000		3,500,000	3,500,000	3,450,404	0
Other Expenses						
59 722 Claims & Settlements	0		0	0		0
59 795 Loss on Disposal of TCA	0		0	0		0
Total Other Expenses	0		0	0		0
Total OTHER NON-OPERATING	3,500,000		3,500,000	3,500,000	3,450,404	0
Total Budget	128,902,751	802,580	129,705,331	123,308,667	114,582,573	6,396,664