

**AGENDA: 5:30-8:30**

1. Call to Order
2. Approval of the Agenda
3. Finance and Facilities Mandate
4. Finance and Facilities Work Plan
5. Key Parameters and Assumptions to Guide 2019/2020 Budget Development
6. Enrolment Summary October 31, 2018
7. Interim Financial Report – November 30, 2018
8. Future meeting dates for Budget Development
9. Resolution into Committee of the Whole (Private Session) as per the Education Act, Section 207.2 (b) the disclosure of intimate, personal or financial information in respect of a member of the board or committee
10. Adjournment

## GOVERNANCE STATEMENTS

### Board Trustee Committees

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#### Mandate

**4.0 Finance and Facilities Committee:** to make recommendations to the Board of Trustees on matters related to financial management and facilities management.

#### 4.1 Financial Management

- a) Non-grant revenue management
- b) Procurement
- c) Budget Planning and Development
  - Provide advice on budgetary matters and on non-budgeted expenses that occur and report to the Board of Trustees
  - Participate in the development and implementation of a communications and consultation plan to provide budget information to the community and to receive from staff comments from parents, students, staff and other stakeholders on budget funding formula and related priorities
  - Consider the impact of other budgetary pressures that may be unique to the Board and make recommendations to the Board of Trustees on the budget assumptions/parameters to guide the development of the budget each fiscal year
  - With administration, conduct workshops for all Trustees on the development of the annual budget
  - Monitor provincial budget issues and consider the impact of provincial issues, initiatives and announcements on the Board

#### 4.2 Facilities Management

- a) Planning and Pupil Accommodation
  - To monitor and update the Board's Long-Term Facilities Master Plan
  - To review, comment and approve Capital Funding Strategies
  - To review and provide comment on the Board's Annual School Renewal Plan and other school renewal strategies and initiatives
  - To review, comment and approve Accommodation Planning and Property Management strategies and initiatives
- b) Monitor provincial initiatives and consider their potential impact on the four divisions of Facilities Management including Capital, Planning & Accommodation, Caretaking and Maintenance & Energy

FINANCE AND FACILITIES COMMITTEE WORK PLAN 2019

	Open
January	Key Parameters and Assumptions to Guide 2018/2019 Budget Development (A) 2018/2019 Board Budget Priorities for Consultation Purposes (A) Interim Financial Report – October 31, 2017 (M)
February	Transitions Update TLE report – planning for budget and beyond the current 5 year plan (coordinate with Program Cmt)
March	Interim Financial Report – January 31, 2019 (M) 2019-20 Budget Development Secondary Facility Benchmark Strategy – review of projects for 2019-20 (M) Elementary Facility Benchmark Strategy – projects for 2019-20 (M)
April	2019-2020 School Based Staffing (A) 2019-2020 Budget Development Accommodation Strategy Schedule
May	2019-2020 Budget Development Approval of the 2019-2020 Budget Estimates (A) Interim Financial Report – March 31, 2019 (M) Enrolment Summary – March 31, 2019 (M) School Renewal Report (SD report) Long Term Facilities Master Plan Update (M)
June	School Budget Surplus Carryforward (A) Average Class Size – Secondary (M) Capital Projects Update Report (M)
September	Capital Projects Update Report (M)
October	Enrolment Update (M) Elementary Enrolment Update (M) Secondary Facility Benchmark Update (M)
November	Average Class Size Report – Elementary (M) Secondary Enrolment Update (M)
December	Capital Projects Construction Update Enrolment Summary October 31, 2018 (M) <i>Budget Consultation Process (M)</i> <i>Priorities for Budget Consultation</i>



# EXECUTIVE REPORT TO FINANCE AND FACILITIES COMMITTEE

**TO:** Finance and Facilities Committee

**FROM:** Manny Figueiredo, Director of Education

**DATE:** January 17, 2019

**PREPARED BY:** Stacey Zucker, Associate Director Support Services  
Denise Dawson, Senior Manager, Business Services

**RE:** **Key Parameters and Assumptions to Guide 2019/2020 Budget Development**

## Action x Monitoring

**Recommended Action:**

That the Key Parameters and Assumptions to guide the 2019/2020 Budget Development be approved.

**Background:**

In order to provide for the development of the 2019/2020 budget the following key steps and timelines have been identified:

- January Key Parameters/Assumptions to Guide Budget Development
- April School Based Staffing Recommendations
- Feb-May Executive Council and Finance and Facilities Committee develop/review budget
- May/June Public Finance and Facilities Committee Meeting and budget refinements to reflect new information if necessary
- By June 30 Approval of Budget

**Preliminary Budget Assumptions:**

**Enrolment Projection:**

	2018/2019 Revised Budget ADE	2019/2020 Projected Budget ADE	Increase (Decrease) ADE	Increase (Decrease) %
Elementary	35,922.00	36,093.00	171.00	0.46 %
Secondary	13,728.50	13,602.00	(126.50)	(0.92%)
Total	49,650.50	49,695.00	44.50	0.09%

The 2019/2020 preliminary enrolment projections are calculated based on historic enrolment trends and student retention rates on a school by school basis, and may be adjusted once the school principals provide validation and comment in early March 2019.

**Revenues:**

Grants for Student Needs (GSN) will be calculated to reflect a projected 4.0% decrease in the total grant base; subject to Ministry confirmation.

**Expenditures:**

- Salaries, benefits and staffing to reflect provincial legislation, and collective agreements in place
- To provide for stability in the system and minimize in-year budget adjustments a contingency of \$1,000,000 will be set aside for unforeseen events that may arise.

**Allocation Parameters:**

- Ensure the allocation of resources supports the HWDSB's strategic and operational plans.
- The Ministry's revenue allocation framework will provide a useful reference for the allocation of Board resources on all major expenditure categories.
- Compliance with balanced budget requirement and Ministry basic enveloping requirements: Special Education, Board Administration and Governance and Accommodation. In addition, care will need to be exercised to ensure that funding associated with specific Ministry initiatives is allocated for the purpose designated.
- Where staff reductions are necessary, statutory positions are to be given priority for inclusion in the budget. Statutory positions to be calculated as the number required for Ministry class size requirements or collective agreement compliance.
- Where enhancements to the budget is possible, funding will be allocated to initiatives included in the Board's Priorities.

**Conclusion:**

The identification of parameters and assumptions to guide the development of the 2019/2020 Budget; in particular the Preliminary Budget Scenario are necessary as many staffing and expenditure decisions need to be made in the next few months to prepare for a smooth startup of the 2019/2020 school year. As the budget development exercise continues, and key information including the 2019/2020 GSN funding announcement is provided, these parameters and assumptions will be reviewed and revised for inclusion in the final Budget to be approved by June 2019.



**EXECUTIVE REPORT TO  
FINANCE AND FACILITIES  
COMMITTEE**

**TO:** Finance and Facilities Committee

**FROM:** Manny Figueiredo, Director of Education

**DATE:** January 17, 2019

**PREPARED BY:** Stacey Zucker, Associate Director, Support Services  
Denise Dawson, Senior Manager, Business Services

**RE:** Enrolment Summary – October 31, 2018

**Action    Monitoring    x**

**Background:**

Enrolment plays a very key role in the operations of a school board. The Average Daily Enrolment (ADE) is the basis for the Grant for Student Needs (GSN) which is 99% of a school boards funding. Expenditures and revenues in the 2018/19 budget were calculated based on projected Average Daily Enrolment (ADE) which is calculated based on October 31, 2018 and March 31, 2019 projected enrolment. Actual enrolment for October 31, 2018 has been finalized and is compared to the projections.

	<b>Projected October 31, 2018 FTE</b>	<b>Actual October 31, 2018 FTE</b>	<b>Increase (Decrease) FTE</b>
Full Day Kindergarten	6,900.00	7,051.00	151.00
Grades 1-3	10,625.00	10,642.00	17.00
Grades 4-8	17,628.00	17,746.00	118.00
Special Education	504.00	483.00	(21.00)
<b>Total Elementary</b>	<b><u>35,657.00</u></b>	<b><u>35,922.00</u></b>	<b><u>265.00</u></b>
<b>Total Secondary</b>	<b><u>14,318.50</u></b>	<b><u>14,027.75</u></b>	<b><u>(290.75)</u></b>
<b>Total Enrolment</b>	<b><u>49,975.50</u></b>	<b><u>49,949.75</u></b>	<b><u>(25.75)</u></b>

Actual Enrolment information for 2014/15, 2015/16, 2016/17 and 2017/18 has been included for comparison purposes.

**Staff Observations:****Elementary:**

Overall, elementary enrolment is 265.00 FTE higher than projected, for a number of reasons:

1. Growth from residential development in various locations across the Hamilton-Wentworth Area. This development continues to bring students from both outside the Hamilton area and from other communities in the city.
2. As in prior years, our enrolment projections are conservative to help mitigate the 2018/19 budget and staffing from reductions in student enrolment.

**Secondary:**

Overall, secondary enrolment is 290.75 FTE less than budget projection for the following reasons:

1. Reduction in the number of international students from projections by 45.00 FTE
2. Enrolment for the secondary schools closing this June is lower than projections.

**Conclusion:**

The revised enrolment was filed in the Revised Estimates that were due to the Ministry in December 2018. As a result of the elementary enrolment increase, an additional 24.00 elementary teachers and 8.00 early childhood educators were required in September to meet class size compliance. Due to the decrease in secondary enrolment, the secondary teacher budget will be decreased by 17.00 ADE to be adjusted in second semester.

Attach.

Hamilton-Wentworth District School Board Summary of Elementary Enrolment Finance and Facilities Committee - January 17, 2019													Appendix A
School	Oct 2018 Budget	Oct 2018 Actual	Diff. Actual to Budget	Oct 2017 Budget	Oct 2017 Actual	Diff. Actual to Budget	Mar 2018 Rev Budget	Mar 2018 Actual	Diff. Actual to Budget	ADE 2017/18	ADE 2016/17	ADE 2015/16	ADE 2014/15
A. M. Cunningham	407.00	403.00	(4.00)	394.00	416.00	22.00	416.00	401.00	(15.00)	408.50	410.00	406.50	417.00
Adelaide Hoodless	432.00	461.00	29.00	424.00	426.00	2.00	427.00	432.00	5.00	429.00	420.50	425.50	416.50
Allan Greenleaf	551.00	589.00	38.00	496.00	545.00	49.00	545.00	542.00	(3.00)	543.50	493.50	453.50	456.50
Ancaster Meadow	618.00	604.00	(14.00)	648.00	632.00	(16.00)	632.00	645.00	13.00	638.50	754.00	893.00	910.00
Ancaster Senior	354.00	344.00	(10.00)	350.00	369.00	19.00	369.00	371.00	2.00	370.00	340.50	298.50	304.50
Balaclava	353.00	344.00	(9.00)	380.00	364.00	(16.00)	364.00	366.00	2.00	365.00	378.00	369.00	375.50
Bellmoore	1138.00	1121.00	(17.00)	1038.00	1,060.00	22.00	1,060.00	1,068.00	8.00	1,064.00	978.00	899.00	810.00
Bennetto	517.00	489.00	(28.00)	482.00	493.00	11.00	493.00	499.00	6.00	496.00	493.50	493.00	503.00
Beverly Central	186.00	184.00	(2.00)	182.00	188.00	6.00	188.00	184.00	(4.00)	186.00	172.00	172.00	160.50
Billy Green	490.00	566.00	76.00	493.00	481.00	(12.00)	481.00	490.00	9.00	485.50	483.50	469.50	438.00
Buchanan Park	169.00	183.00	14.00	148.00	171.00	23.00	171.00	186.00	15.00	178.50	167.00	170.00	181.00
C. H. Bray	289.00	301.00	12.00	313.00	306.00	(7.00)	306.00	311.00	5.00	308.50	312.00	316.50	316.00
Cathy Weaver	709.00	634.00	(75.00)	713.00	700.00	(13.00)	700.00	652.00	(48.00)	676.00	725.00	651.00	618.00
Cecil B. Stirling	280.00	308.00	28.00	280.00	273.00	(7.00)	273.00	288.00	15.00	280.50	291.00	304.50	343.00
Central	322.00	317.00	(5.00)	322.00	309.00	(13.00)	309.00	310.00	1.00	309.50	302.50	278.00	246.00
Chedoke	462.00	462.00	0.00	481.00	451.00	(30.00)	451.00	448.00	(3.00)	449.50	527.50	558.50	518.00
Collegiate Avenue	303.00	284.00	(19.00)	278.00	296.00	18.00	299.00	292.00	(7.00)	294.00	281.00	277.00	262.00
Cootes Paradise	646.00	630.00	(16.00)	605.00	646.00	41.00	645.00	652.00	7.00	649.00	609.50	588.00	589.50
Dalewood	267.00	247.00	(20.00)	269.00	265.00	(4.00)	265.00	260.00	(5.00)	262.50	274.50	292.50	297.00
Dr. J. Edgar Davey	496.00	542.00	46.00	491.00	505.00	14.00	505.00	514.00	9.00	509.50	500.50	520.50	560.00
Dr. J. Seaton	191.00	201.00	10.00	200.00	195.00	(5.00)	195.00	192.00	(3.00)	193.50	215.00	213.50	227.00
Dundana	354.00	347.00	(7.00)	342.00	356.00	14.00	356.00	358.00	2.00	357.00	369.00	353.00	339.00
Dundas Central	394.00	380.00	(14.00)	400.00	412.67	12.67	413.00	413.67	0.67	413.17	409.50	407.00	407.50
Earl Kitchener	526.00	533.00	7.00	554.00	566.00	12.00	566.00	565.00	(1.00)	565.50	565.00	558.00	574.50
Eastdale	0.00	0.00	0.00	212.00	198.00	(14.00)	201.00	197.00	(4.00)	197.50	208.50	195.50	199.50
Ecole Elementaire Michaelle Jean	275.00	277.00	2.00	229.00	249.00	20.00	249.00	252.00	3.00	250.50	195.50	155.50	122.00
Elizabeth Bagshaw	406.00	419.00	13.00	375.00	407.00	32.00	407.00	397.00	(10.00)	402.00	380.00	368.50	350.00
Fessenden	524.00	520.00	(4.00)	514.00	528.00	14.00	528.00	525.00	(3.00)	526.50	527.00	498.00	505.50
Flamborough Centre	241.00	234.00	(7.00)	243.00	254.00	11.00	254.00	256.00	2.00	255.00	259.00	251.00	283.50
Franklin Road	526.00	490.00	(36.00)	507.00	520.00	13.00	520.00	506.00	(14.00)	513.00	492.00	444.50	361.50
Gatestone	491.00	470.00	(21.00)	617.00	595.00	(22.00)	595.00	603.00	8.00	599.00	617.50	606.50	631.50
George L. Armstrong	593.00	568.00	(25.00)	498.00	497.00	(1.00)	497.00	488.00	(9.00)	492.50	492.50	487.50	318.00
Glen Brae	334.00	347.00	13.00	324.00	325.00	1.00	325.00	321.00	(4.00)	323.00	321.00	333.00	311.00
Glen Echo	333.00	328.00	(5.00)	310.00	327.00	17.00	327.00	318.00	(9.00)	322.50	302.50	293.50	268.50
Glenwood	42.00	41.00	(1.00)	41.00	48.00	7.00	48.00	46.00	(2.00)	47.00	41.50	49.00	48.00
Gordon Price	379.00	398.00	19.00	384.00	386.00	2.00	385.00	381.00	(4.00)	383.50	397.00	405.50	418.50
Green Acres	237.00	219.00	(18.00)	287.00	278.00	(9.00)	278.00	270.00	(8.00)	274.00	291.50	284.00	305.00
Greensville/Spencer Valley	353.00	360.00	7.00	340.00	361.00	21.00	361.00	358.00	(3.00)	359.50	176.25	187.00	187.00
Guy Brown	668.00	688.00	20.00	675.00	668.00	(7.00)	668.00	674.00	6.00	671.00	682.00	699.00	648.60
Helen Detwiler	506.00	498.00	(8.00)	507.00	518.00	11.00	518.00	523.00	5.00	520.50	526.50	524.50	541.00
Hess	340.00	306.00	(34.00)	367.00	337.00	(30.00)	337.00	325.00	(12.00)	331.00	351.00	328.50	302.50
Highview	456.00	487.00	31.00	482.00	469.00	(13.00)	469.00	474.00	5.00	471.50	481.00	467.50	447.00
Hillcrest	495.00	537.00	42.00	541.00	505.00	(36.00)	505.00	514.00	9.00	509.50	548.00	582.00	425.50
Holbrook	194.00	210.00	16.00	215.00	201.00	(14.00)	201.00	199.00	(2.00)	200.00	209.00	190.00	181.00
Huntington Park	453.00	479.00	26.00	423.00	446.00	23.00	446.00	459.00	13.00	452.50	419.50	413.00	418.00
James MacDonald	337.00	330.00	(7.00)	359.00	334.00	(25.00)	334.00	346.00	12.00	340.00	322.00	293.50	304.50
Janet Lee	446.00	459.00	13.00	445.00	432.00	(13.00)	432.00	437.00	5.00	434.50	440.00	417.50	413.00
Lake Avenue	506.00	536.00	30.00	491.00	482.00	(9.00)	482.00	491.00	9.00	486.50	500.00	511.00	527.00
Lawfield	716.00	777.00	61.00	688.00	707.00	19.00	707.00	733.00	26.00	720.00	704.00	736.00	723.50
Lincoln Alexander	243.00	230.00	(13.00)	247.00	246.00	(1.00)	246.00	245.00	(1.00)	245.50	238.00	225.00	202.50
Lisgar	304.00	335.00	31.00	301.00	295.00	(6.00)	295.00	305.00	10.00	300.00	303.50	311.50	303.00
Mary Hopkins	423.00	406.00	(17.00)	375.00	389.00	14.00	389.00	386.00	(3.00)	387.50	337.00	315.00	309.50
Memorial	442.00	448.00	6.00	448.00	433.00	(15.00)	433.00	458.00	25.00	445.50	449.50	469.00	474.00
Memorial (S.C.)	378.00	370.00	(8.00)	374.00	380.00	6.00	380.00	380.00	0.00	380.00	373.00	348.00	353.50
Millgrove	190.00	187.00	(3.00)	186.00	191.00	5.00	191.00	185.00	(6.00)	188.00	185.00	176.50	175.00
Mount Albion	412.00	444.00	32.00	372.00	402.00	30.00	402.00	403.00	1.00	402.50	366.00	306.50	307.50
Mount Hope	373.00	373.00	0.00	387.00	361.00	(26.00)	361.00	360.00	(1.00)	360.50	376.00	385.50	345.50
Mountain View	554.00	549.00	(5.00)	333.00	351.00	18.00	351.00	358.00	7.00	354.50	330.00	336.50	318.00
Mountview	233.00	215.00	(18.00)	234.00	231.00	(3.00)	231.00	234.00	3.00	232.50	227.00	198.50	203.00
Norwood Park	536.00	528.00	(8.00)	503.00	521.00	18.00	521.00	512.00	(9.00)	516.50	492.00	471.50	466.50



Hamilton-Wentworth District School Board Summary of Elementary Enrolment Finance and Facilities Committee - January 17, 2019													Appendix A
School	Oct 2018 Budget	Oct 2018 Actual	Diff. Actual to Budget	Oct 2017 Budget	Oct 2017 Actual	Diff. Actual to Budget	Mar 2018 Rev Budget	Mar 2018 Actual	Diff. Actual to Budget	ADE 2017/18	ADE 2016/17	ADE 2015/16	ADE 2014/15
Parkdale	194.00	183.00	(11.00)	220.00	195.00	(25.00)	195.00	189.00	(6.00)	192.00	206.50	174.00	147.00
Pauline Johnson	391.00	410.00	19.00	386.00	388.00	2.00	388.00	391.00	3.00	389.50	424.00	470.00	256.50
Prince of Wales	680.00	663.00	(17.00)	640.00	678.00	38.00	678.00	650.00	(28.00)	664.00	647.30	669.00	685.00
Queen Mary	601.00	606.00	5.00	613.00	604.00	(9.00)	604.00	599.00	(5.00)	601.50	617.00	594.00	608.00
Queen Victoria	585.00	563.00	(22.00)	554.00	580.00	26.00	580.00	568.00	(12.00)	574.00	564.50	539.50	538.50
Queen's Rangers	120.00	112.00	(8.00)	131.00	125.00	(6.00)	125.00	130.00	5.00	127.50	130.50	120.50	119.50
Queensdale	369.00	375.00	6.00	336.00	347.00	11.00	347.00	363.00	16.00	355.00	338.50	275.50	190.50
R. A. Riddell	708.00	744.00	36.00	752.00	740.00	(12.00)	740.00	748.00	8.00	744.00	755.50	742.50	776.00
R. L. Hyslop	160.00	168.00	8.00	157.00	163.00	6.00	163.00	161.00	(2.00)	162.00	159.00	163.50	179.00
Ray Lewis	608.00	623.00	15.00	624.00	608.00	(16.00)	608.00	610.00	2.00	609.00	636.50	642.00	667.50
Richard Beasley	201.00	203.00	2.00	195.00	203.00	8.00	204.00	212.00	8.00	207.50	210.00	196.00	207.00
Ridgemount	471.00	438.00	(33.00)	457.00	469.00	12.00	469.00	469.00	0.00	469.00	423.50	395.50	300.00
Rosedale	200.00	224.00	24.00	164.00	191.00	27.00	191.00	185.00	(6.00)	188.00	170.00	171.00	166.00
Rousseau	270.00	273.00	3.00	262.00	276.00	14.00	276.00	276.00	0.00	276.00	262.00	239.00	237.00
Ryerson	405.00	420.00	15.00	405.00	424.00	19.00	424.00	413.00	(11.00)	418.50	411.00	371.00	351.00
Sir Isaac Brock	197.00	216.00	19.00	205.00	195.00	(10.00)	195.00	200.00	5.00	197.50	204.50	191.50	200.50
Sir Wilfrid Laurier	419.00	440.00	21.00	480.00	434.00	(46.00)	434.00	429.00	(5.00)	431.50	450.00	475.50	492.00
Sir William Osler	573.00	593.00	20.00	591.00	586.00	(5.00)	586.00	592.00	6.00	589.00	604.00	599.50	628.50
Spencer Valley	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	186.00	182.00	194.50
Strathcona	189.00	199.00	10.00	195.00	188.00	(7.00)	188.00	186.00	(2.00)	187.00	191.00	189.50	200.50
Tapleystown	396.00	368.00	(28.00)	322.00	352.00	30.00	352.00	350.00	(2.00)	351.00	300.50	251.50	203.00
Templemead	580.00	582.00	2.00	588.00	599.00	11.00	599.00	586.00	(13.00)	592.50	584.50	571.00	578.00
Tiffany Hills	376.00	432.00	56.00	343.00	365.00	22.00	365.00	379.00	14.00	372.00	146.50	0.00	315.50
Viscount Montgomery	416.00	386.00	(30.00)	388.00	389.00	1.00	389.00	388.00	(1.00)	388.50	400.00	367.00	585.00
W.H. Ballard	591.00	597.00	6.00	590.00	581.00	(9.00)	581.00	576.00	(5.00)	578.50	563.00	559.00	281.00
Westview	230.00	233.00	3.00	231.00	224.00	(7.00)	224.00	225.00	1.00	224.50	226.50	246.50	246.40
Westwood	269.00	270.00	1.00	265.00	267.00	2.00	267.00	266.00	(1.00)	266.50	264.50	250.50	855.50
Winona	860.00	880.00	20.00	888.00	873.00	(15.00)	873.00	868.00	(5.00)	870.50	879.50	876.00	183.00
Yorkview	205.00	184.00	(21.00)	186.00	201.00	15.00	201.00	199.00	(2.00)	200.00	189.10	190.50	
<b>Closed:</b>													
Cardinal Heights	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	314.50
Eastmount Park	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	204.50
Linden Park	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	135.00
Roxborough Park	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	235.00
Woodward	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	135.00
<b>Total</b>	<b>35,657.00</b>	<b>35,922.00</b>	<b>265.00</b>	<b>35,285.00</b>	<b>35,542.67</b>	<b>257.67</b>	<b>35,549.00</b>	<b>35,566.67</b>	<b>17.67</b>	<b>35,554.67</b>	<b>35,179.65</b>	<b>34,345.50</b>	<b>34,385.00</b>

Hamilton-Wentworth District School Board  
 Summary of Elementary Enrolment  
 Finance and Facilities Committee - January 17, 2018

Appendix A

School	Oct 2018 Budget	Oct 2018 Actual	Diff. Actual to Budget	Oct 2017 Budget	Oct 2017 Actual	Diff. Act Budget	Mar 2018 Budget	Mar 2018 Actual	Diff. Act Budget	ADE 2017/18	ADE 2016/17	ADE 2015/16	ADE 2014/15
Ancaster	1,188.0	1168.25	(19.8)	1,120.5	1,184.75	64.3	1,159.00	1,154.25	(4.8)	1,169.5	1,129.9	1,160.9	1,098.6
Delta	630.5	587.75	(42.8)	757.5	620.50	(137.0)	592.50	598.50	6.0	609.5	629.6	681.3	739.1
Dundas Valley	827.0	873.00	46.0	897.0	902.25	5.3	882.50	881.50	(1.0)	891.9	911.4	1,008.8	1,031.5
Glendale	921.0	927.75	6.8	858.5	873.50	15.0	842.00	821.25	(20.8)	847.4	821.5	803.3	890.1
Nora Henderson	852.5	821.00	(31.5)	753.0	787.79	34.8	757.00	751.75	(5.3)	769.8	705.8	670.3	698.0
Orchard Park	969.5	954.50	(15.0)	943.8	977.50	33.8	943.50	939.75	(3.8)	958.6	933.8	968.3	981.3
Saltfleet	1,126.5	1109.00	(17.5)	1,195.8	1,145.50	(50.3)	1,101.00	1,099.00	(2.0)	1,122.3	1,148.4	1,153.6	1,119.4
Sherwood	1,144.5	1163.50	19.0	1,035.0	1,094.00	59.0	1,027.00	1,048.00	21.0	1,071.0	1,034.9	978.0	1,016.1
Sir Allan MacNab	985.0	989.75	4.8	996.5	1,007.50	11.0	978.50	970.25	(8.3)	988.9	974.1	1,080.0	1,097.5
Sir John A Macdonald	961.0	822.75	(138.3)	978.3	983.25	5.0	952.50	900.75	(51.8)	942.0	974.0	997.9	1,023.3
Sir Winston Churchill	740.0	688.00	(52.0)	720.3	688.25	(32.0)	647.00	659.25	12.3	673.8	727.1	790.0	840.5
Waterdown	1,144.0	1150.75	6.8	1,116.0	1,181.50	65.5	1,147.50	1,139.00	(8.5)	1,160.3	1,131.5	1,151.6	1,157.3
Westdale	1,214.0	1201.50	(12.5)	1,210.5	1,201.50	(9.0)	1,161.50	1,152.75	(8.8)	1,177.1	1,256.1	1,364.5	1,556.5
Westmount	1,390.0	1381.00	(9.0)	1,373.0	1,387.75	14.8	1,331.00	1,319.50	(11.5)	1,353.6	1,395.6	1,442.6	1,456.4
Alter Ed - Combined	225.0	189.25	(35.8)	238.5	210.83	(27.7)	219.50	225.50	6.0	218.2	258.0	278.5	263.5
Contingency			0.0	34.25			0.00						
<b>Closed:</b>													
Mountain	-	-	-								68.8	122.3	177.6
<b>Total</b>	<b>14,318.5</b>	<b>14,027.75</b>	<b>(290.75)</b>	<b>14,228.25</b>	<b>14,246.37</b>	<b>18.12</b>	<b>13,742.0</b>	<b>13,661.00</b>	<b>(81.00)</b>	<b>13,953.7</b>	<b>14,100.5</b>	<b>14,651.6</b>	<b>15,146.7</b>



## EXECUTIVE REPORT TO FINANCE AND FACILITIES COMMITTEE

**TO:** Finance and Facilities Committee

**FROM:** Manny Figueiredo, Director of Education

**DATE:** January 17, 2019

**PREPARED BY:** Stacey Zucker, Associate Director, Support Services  
Denise Dawson, Senior Manager Business Services

**RE:** **Interim Financial Status Report – November 30, 2018**

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**Action**                      **Monitoring** x

### **Background:**

The Interim Financial Status Report (Appendix A) consists of:

- Enrolment information, showing budgeted, forecasted and in-year change, in numeric and graph format, with explanations of key variances;
- Staffing information, showing budgeted, forecasted and in-year change, in numeric and graph format, with explanations of key variances;
- Financial information comparing the year-end forecast to the Budget, with explanations of key variances;
- Summarization of all information presented, in numeric and graph format, with explanations of key variances

The Interim Financial Status Report is prepared three times per year and presented to Finance and Facilities Committee for review. The key reporting dates are November 30, January 31 and March 31.

### **Rationale/Benefits:**

The Interim Financial Status Report presented is based on available information and assumptions as of November 30, 2018. Budget to actual trends were reviewed in order to forecast the Boards August 31, 2019 year-end position from a financial, staffing and enrolment perspective. The Interim Financial Status Report is prepared three times year and presented to Finance and Facilities Committee for review. The key reporting dates are November 30, January 31 and March 31.

### **Staff Observation:**

The Ministry of Education allocates funding to School Boards using a model that is based on enrolment and the needs of students in each board. Enrolment is based on two fixed-in-time Full-Time Equivalent (FTE) values at October 31<sup>st</sup> and March 31<sup>st</sup> which are combined to produce the annualized Average Daily Enrolment (ADE). For budget purposes, enrolment is projected based on historical trends, student retention rate, growth in housing development and validation by principals of their school's projected enrolment.

An estimated ADE of 35,657 elementary and 14,033.50 secondary students was used to develop the 2018/19 Budget Estimates for Grants for Student Needs (GSN) and to determine staffing levels and expenditures required in the system. October 31, 2018 actual enrolment is now available and has been used to revise the budget for the 2018-19 school year. The revised elementary enrolment is projected to be 265.00 ADE higher than budget, while secondary revised enrolment is projected to be 305.00 ADE lower than budget. This revised projected enrolment has been used to calculate the Revised Estimates which the Board reported to the Ministry in December 2018 and used to adjust staffing levels and expenditure budgets accordingly.

The Revised Budget reflects a net decrease in Operating Grant Revenue of approximately \$900,000. GSN revenue increased slightly due to the changes in enrolment, however this increase was offset by a reduction of 1.7 m. in the qualifications and experience grant as a result of the placement of teachers as of October 31, 2018. Special Education Grant revenue increased by over \$600,000, as the Ministry reallocated money from the Special Incident Portion of the grant to the Per Pupil Allocation per the August 2018 funding announcement. Other revenue has decreased by \$556,000 due primarily to the decrease in international students as of October 31, 2018.

Expenditures in the Revised Budget have been increased for the addition of 14.4 Elementary Teachers and reduced by 17.00 Secondary Teachers due to the change in enrolment. In addition, revenue has been allocated to provide for 10 additional transitional educational assistants to support the needs of our students.

Work to date has identified potential risk areas including supply usage for sick leave coverage, and changes that the Ministry has been announcing to Education Other Grants (EPO) for the current school year. These areas continue to be monitored and tracked. At this point, the \$1 million contingency is unspent and is projected to remain intact until the end of the year. As with all forecasts, as new information is received or as assumptions change, the resulting Interim Financial Reports will be updated accordingly.

**Conclusion:**

As the Interim Financial Status Report shows, even though revenue has decreased due to changes in enrolment and funding allocations, there has been a corresponding decrease in expenditures. Therefore, the Board is still on track to have a balanced budget for 2018-19.

**Hamilton-Wentworth District School Board**  
**Interim Financial Report - Based on Information as of November 30, 2018**  
**For the Period Ending August 31, 2019**

**Summary of Financial Results**

	Budget Estimates	Revised Budget	Forecast	In-Year Change	
				\$	%
<b>Revenues</b>					
Operating Grants	562,854,560	561,971,098	561,971,098	-	-
Capital & Debt Interest	184,756,339	188,271,202	188,271,202	-	-
Other Revenue	14,467,586	13,911,122	13,911,122	-	-
<b>Total Revenues</b>	<b>762,078,485</b>	<b>764,153,422</b>	<b>764,153,422</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>					
Classroom	491,276,992	489,621,757	489,621,757		
Other Operating	14,767,537	14,804,946	14,804,946		
Transportation	16,534,159	16,712,059	16,712,059		
Pupil Accommodation	237,599,797	241,114,660	241,114,660	-	-
Transitions Allocation	900,000	900,000	900,000	-	-
Other	1,000,000	1,000,000	1,000,000	-	-
<b>Total Expenditures</b>	<b>762,078,485</b>	<b>764,153,422</b>	<b>764,153,422</b>	<b>-</b>	<b>-</b>
<b>Surplus/(Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Change in Revenue**

Operating Revenue has been adjusted in the Revised Budget to reflect increases due to the fluctuations in enrolment and other changes due to teachers and DECE placement on the grid. In addition, the special education grant was revised by the Ministry as announced in August 2018. Other revenue in the revised budget reflects a decrease primarily due to the reduction in International Student Revenue

**Change in Expenditures**

Expenditures in the Revised Budget have been increased for the addition of 14.4 Elementary Teachers, offset by the reduction of 17.00 Secondary Teachers. Both changes are the result of fluctuations in enrolment. Revenue from the additional Special Education Grant has been allocated to provide for 10 additional transitional educational assistants to support the needs of our students.

**Change in Surplus/Deficit**

There is a projected surplus of \$1m at this point in time as the budget contingency is still in tact.

**Risk Assessment and Recommendations**

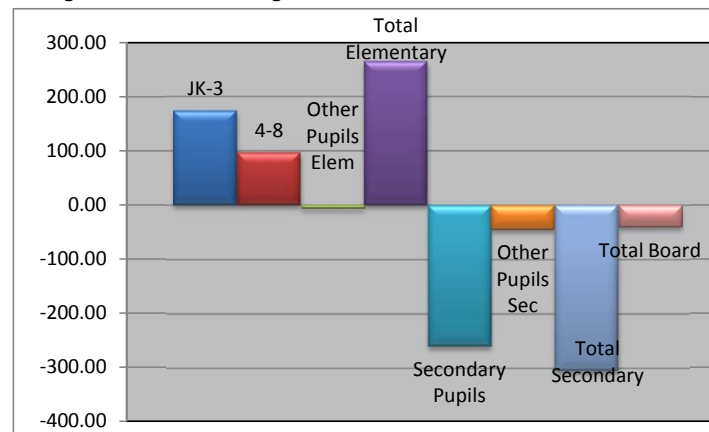
We will continue to monitor the assumptions and information used in compiling this forecast and we will revise the forecast as necessary.

NOTE: Budget to actual trends were reviewed in order to forecast August 31st year-end position. This report is based on the available information and assumptions as at November 30, 2018. As with all forecasts, as new information is

**Summary of Enrolment**

Average Daily Enrolment	Budget	Forecast	Increase (Decrease)	
			#	%
<b>Elementary</b>				
JK-3	17,596.00	17,770.00	174.00	1.0%
4-8	18,031.00	18,128.00	97.00	0.5%
Other Pupils	30.00	24.00	(6.00)	(20.0%)
<b>Total Elementary</b>	<b>35,657.00</b>	<b>35,922.00</b>	<b>265.00</b>	<b>0.7%</b>
<b>Secondary &lt;21</b>				
Pupils of the Board	13,773.50	13,513.50	(260.00)	(1.9%)
Other Pupils	260.00	215.00	(45.00)	(17.3%)
<b>Total Secondary</b>	<b>14,033.50</b>	<b>13,728.50</b>	<b>(305.00)</b>	<b>(2.2%)</b>
<b>Total</b>	<b>49,690.50</b>	<b>49,650.50</b>	<b>(40.00)</b>	<b>(0.1%)</b>

**Changes in Enrolment: Budget versus Forecast**



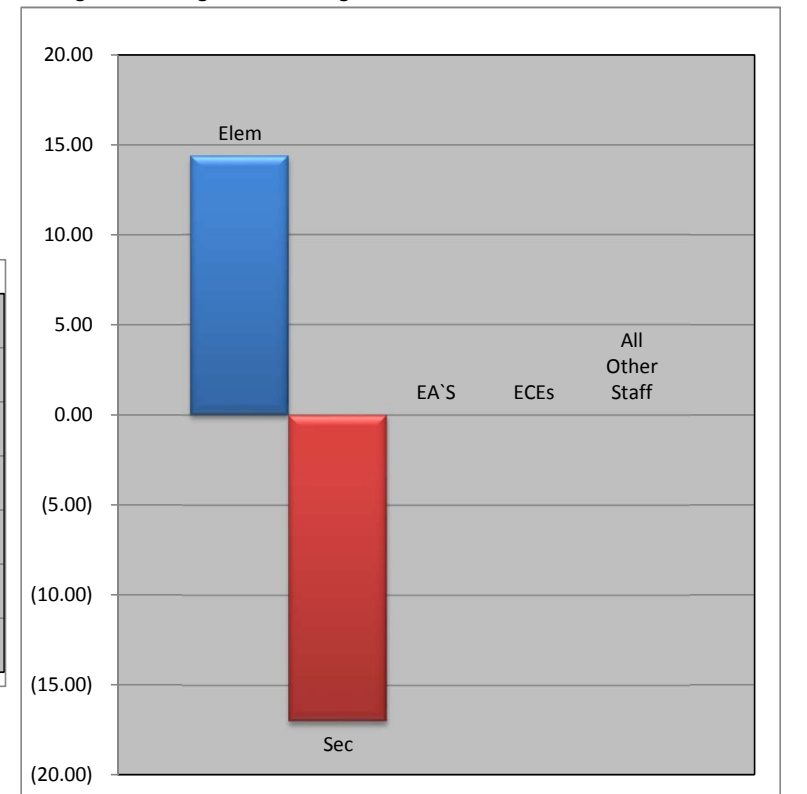
**Highlights of Changes in Enrolment:**

- Elementary enrolment is projected to be 265.00 ADE over budget due to growth in residential development in some areas of the city
- Secondary enrolment is projected to be 260.00 ADE under budget due to a decline in enrolment in the secondary schools that are closing this June.
- Secondary International Student is projected to be 45.00 ADE under

**Summary of Staffing**

Full-Time Equivalent	Revised Budget	Actual Nov 30/18	Forecast	Increase (Decrease)	
				#	%
<b>Program Instruction</b>					
Program Instruction	4,744.57	4,761.53	4,741.97	-2.60	-0.1%
Program Support	567.75	567.75	567.75	0.00	0.0%
Capital	7.50	7.50	7.50	0.00	0.0%
<b>Total</b>	<b>5,319.82</b>	<b>5,336.78</b>	<b>5,317.22</b>	<b>-2.60</b>	<b>0.0%</b>

**Changes in Staffing: Revised Budget versus Forecast**



**Highlights of Changes in Staffing:**

Elementary teachers reflect an increase of 14.40 FTE over budget in order to meet class size compliance and school and student needs due to enrolment changes. Secondary teachers reflect a decrease of 17.00 ADE from budget due to the decrease in enrolment.

received or as assumptions change, the Interim Financial Report will be updated accordingly.