

2021-22 Budget Update

Finance and Facilities Committee
May 13, 2021

curiosity

creativity

possibility

- Based on enrolment projections and budget assumptions, staff estimated the 2021-22 revenue
 - Decrease in enrolment of 1,100 students from 2020-21 projections
- Based on previous expenses and known increases, staff estimated the 2021-22 expenditures
 - 1% increase in salaries
 - Known increase in benefits
 - Projected increases in other expenses eg. transportation
- The 2021-22 deficit was projected to be \$9.5 million
 - Worst-case scenario

HWDSB

To Date:

- Certain collective agreement timelines have come in advance of the Board receiving all the information required to make final decisions
- As a result, the Board has had to declare positions surplus using very conservative budget estimates
 - This is the “worst case scenario” and once the final budget position is determined, it is likely that the Board will be in a position to add back
 - The Board had to do this because after the Collective Agreement timelines, the Board can add back but cannot reduce or change assignments

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- GSN and PPF released on May 4, 2021
 - B07 – Planning for the 2021-22 School Year
 - B08 – 2021-22 Grant for Student Needs Funding
 - B09 – Capital Funding for the 2021-22 School Year
 - B10 – 2021-22 Priorities and Partnerships Funding (PPF)
 - B11 – Learning Recovery and Renewal Memo
 - SB06 – Special Education Grant and Mental Health Funding Changes for 2021-22
 - SB07 – Student Transportation – Grant for Student Needs, 2021-22
 - SB08 – 2021-22 Estimates (District School Boards)

- Reductions totalling approximately \$5 million were made based on one of four reasons:
 - Some reductions were made to school-based staffing due to declining enrolment and school closures.
 - These will not be added back
 - Some reductions were made because PPFs were not announced
 - For PPFs received, those positions can be added back
 - Some reductions were made to balance budget
 - Approximately 38 non-school based staffing positions
 - These have been reviewed to determine where we should add back

PPF Math to cover System P & Consultant	\$ 300,000
ESL Grant	\$ 4,700,000 *
Declining Enrolment	\$ 850,000
Special Education	\$ 350,000
Other GSN Increases	<u>\$ 2,600,000</u>
	<u><u>\$ 8,800,000</u></u>

April 30 Deficit	- 4,500,000
Additions Back to the GSN	<u>8,800,000</u>
Updated Position - Surplus	<u>4,300,000</u>

This means that we can add back \$4.3 million to the budget and still be balanced.

- Based on a review with executive council, there are recommended add backs of approximately 32 positions or \$3.2 million.
- The areas include:
 - ESL – since we received the stabilization funding, positions were added back
 - Specialized Services – Some LRT and other positions added back. The Specialized Services budget will be reviewed later in presentation.
 - Learning Services – Some positions that had been reduced to balance the budget have been added back to support the Strategic Directions and Budget Priorities. Eg. Reading Specialists.

Revised Surplus 4,300,000

Recommended Add Backs - 3,200,000

1,100,000

- This means that the Board is in a position where we can add \$1.1 million more to the budget in order to balance.
- Executive Council will be reviewing:
 - All cuts that have been made to determine if there should be any added back
 - New budget items that support the HWDSB Strategic Directions and Budget Priorities

			2019/2020		2020/2021		2021/2022	Changes		Final	
			Actual		Revised		Preliminary			Projected	
			\$		Budget		Budget	FTE	\$	FTE	\$
Revenue											
	Special Education Revenue		76,109,699		76,676,320		77,761,137		411,369		78,172,506
	Strike Savings		(995,019)								
	Support for Student Funds Funding		-		2,608,437		2,634,521				2,634,521
	Total Revenue		75,114,679		79,284,757		80,395,658		411,369		80,807,027
Expenditures											
		FTE	\$	FTE		FTE					
Salary and Benefits											
	Elementary Teachers	225.72	22,578,086	223.81	23,589,130	223.81	24,081,970	(10.50)	(804,706)	213.31	23,277,264
	Secondary Teachers	84.78	10,370,504	92.87	10,690,959	91.07	10,521,857	2.67	232,824	93.74	10,754,681
	Supply Staff		1,712,802		1,824,571		1,962,037				1,962,037
	Educational Assistants/CYCP	610.00	33,968,009	639.00	35,576,773	639.00	37,349,310		(606,800)	639.00	36,742,510
	Professionals & Paraprofessionals	51.00	5,849,488	53.00	6,114,984	54.00	6,314,268	4.00	134,000	58.00	6,448,268
	System Principals & Consultants	18.00	1,940,294	17.00	2,043,931	17.00	2,072,754			17.00	2,072,754
		989.51	76,419,183	1,025.68	79,840,348	1,024.88	82,302,196	(3.83)	(1,044,682)	1,021.05	81,257,514
Consumables											
	Textbooks and Supplies		1,856,826		2,982,950		3,007,350				3,007,350
	Staff Development		15,764		270,161		270,161				270,161
	Total Expenditures		78,291,773		83,093,459		85,579,707		(1,044,682)		84,535,025
	Surplus/Deficit		(3,177,094)		(3,808,703)		(5,184,049)				(3,727,998)

				2021/2022	Changes		Final		
				Preliminary			Projected		
				Budget			2021-22 Budget		
				FTE	\$	FTE	\$	FTE	\$
Expenditures									
Salary and Benefits									
	Elementary Teachers		223.81	24,081,970	(10.50)	(804,706)	213.31	23,277,264	
	Secondary Teachers		91.07	10,521,857	2.67	232,824	93.74	10,754,681	
	Supply Staff			1,962,037				1,962,037	
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Consumables									
	Textbooks and Supplies			3,007,350				3,007,350	
	Staff Development			270,161				270,161	
Total Expenditures					85,579,707	(1,044,682)		84,535,025	
Surplus/Deficit					5,184,049			3,727,998	

- Due to reduction of enrolment in Self-Contained Classes and movement between elementary and secondary;
 - Decrease of 6 elementary special class teachers
 - Increase of 2.67 secondary special class teachers
- Due to reduction of students in EXSL classes
 - Reduction of 2 system class elementary teachers
- Due to declining enrolment and closed schools
 - Reduction of 2.5 Learning Resource Elementary Teachers
- Due to evaluation of needs in Specialized Services
 - Increase of 4 paraprofessional positions

2017-18 Deficit	2,900,000
2018-19 Deficit	2,800,000
2019-20 Deficit	3,200,000
2020-21 Projected Deficit	3,800,000
2021-22 Projected Deficit	3,700,000

- In addition to the GSN funding for Special Education, additional Special Education COVID funding has been announced.
 - \$315,000 for 2021-22.
- This will be in addition to the budget already discussed.