

2022-23 Budget Discussion

Finance and Facilities Committee
May 5, 2022





curiosity

creativity

possibility



Agenda

-  Budget Development Process
-  Enrolment
-  Revenues and Expenditures
-  Capital Budget



2022-2023 Budget Timelines

- January 23, 2022– Key Parameters and Assumptions to Guide Budget approved by the Board
- March 28, 2022– Budget Priorities approved by the Board
- April 11, 2022 – School Based Staffing approved by the Board
- February to May
 - Work with Executive Council to make recommendations to balance budget.
Information presented at Finance and Facilities
- March 25, 2022– Release of Technical Papers and GSN
- May 2, 2022 – Preliminary Special Education Budget to SEAC
- May 5, 2022 – Presentation of Budget to Finance & Facilities
- May 30, 2022 – Budget to Board of Trustees for Approval
- June 30, 2022 – Budget Due to Ministry



Background

- Ministry requires that School Board's submit a balanced budget by the end of June
- Finance and Facilities Committee at HWDSB is responsible for the planning and development of the annual budget
- The Board uses it's Strategic Directions as a basis for it's budget priorities





Background

Hamilton-Wentworth District School Board's Strategic Directions focus on:

- Positive Culture & Well-Being
- Student Learning & Achievement
- Effective Communications
- School Renewal
- Partnerships





Budget Priorities Background

- The budget priorities were developed to assist with resource allocation for the HWDSB Strategic Directions and the strategies and plans that support the Strategic Directions
- The budget priorities guide the budget development. If there is additional funding, the budget priorities will determine how to use this funding. If reductions are required, budget priorities will also assist in where not to reduce budget.
- Consultation period – February 1st to March 1st, 2022



Budget Priorities

Five Budget Priorities for consultation:

- Improving Student Learning and Achievement
- Mental Health and Well-Being
- School Revitalization
- Special Education
- 21st Century Learning and Digital Resources



Survey Participants

- 1,308 responses (609 for 2021/22; 352 for 2018/19 and 357 for 2017/18 Budget consultation)
- 71% of responses from parents/guardians/caregivers
- 20% of responses from HWDSB employees
- 4.5% of responses from HWDSB students
- 4.5% community members



Feedback on whether HWDSB should be committed to Five Priorities

Priorities	Yes	No
21 st Century Learning and Digital Resources	78.4 %	21.6%
Improving Student Learning and Achievement	93.8%	6.2%
Mental Health and Well-Being	89.9%	10.1%
School Revitalization	83.7%	16.3%
Special Education	88.6%	11.4%
Average % across response options	86.9%	13.1%



Feedback on the Importance of Five Priorities

Priorities	Rank
Improving Student Learning and Achievement	1
Mental Health and Well-Being	2
Special Education	3
21 st Century Learning and Digital Resources	4
School Revitalization	5

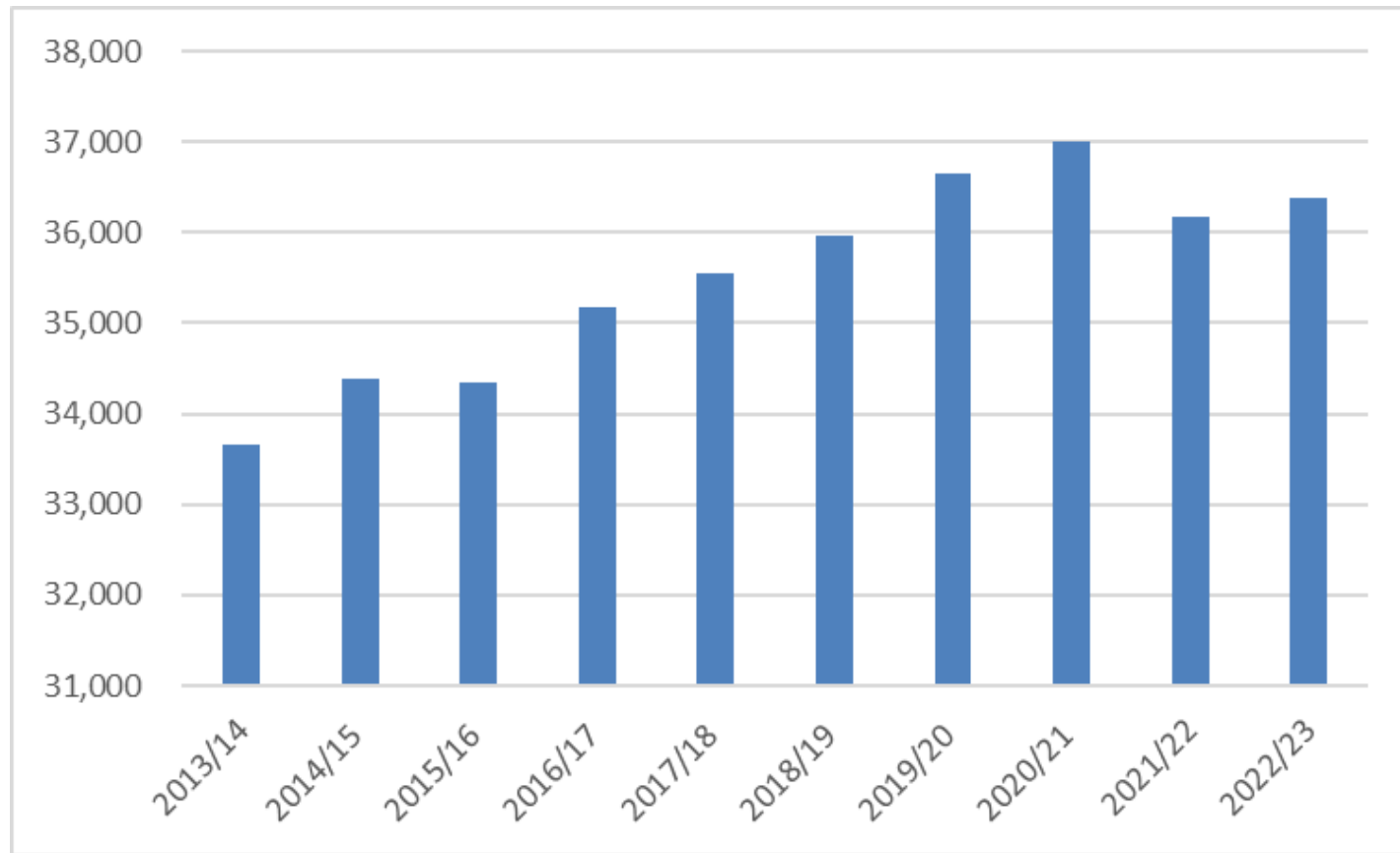


Enrolment

- Grants for Student Needs are enrolment driven
- The Board reports their full-time equivalent (FTE) enrolment to the Ministry at two points in time throughout the school year
 - October 31
 - March 31
- Average Daily Enrolment (ADE) is the average of these 2 enrolments and the basis for funding

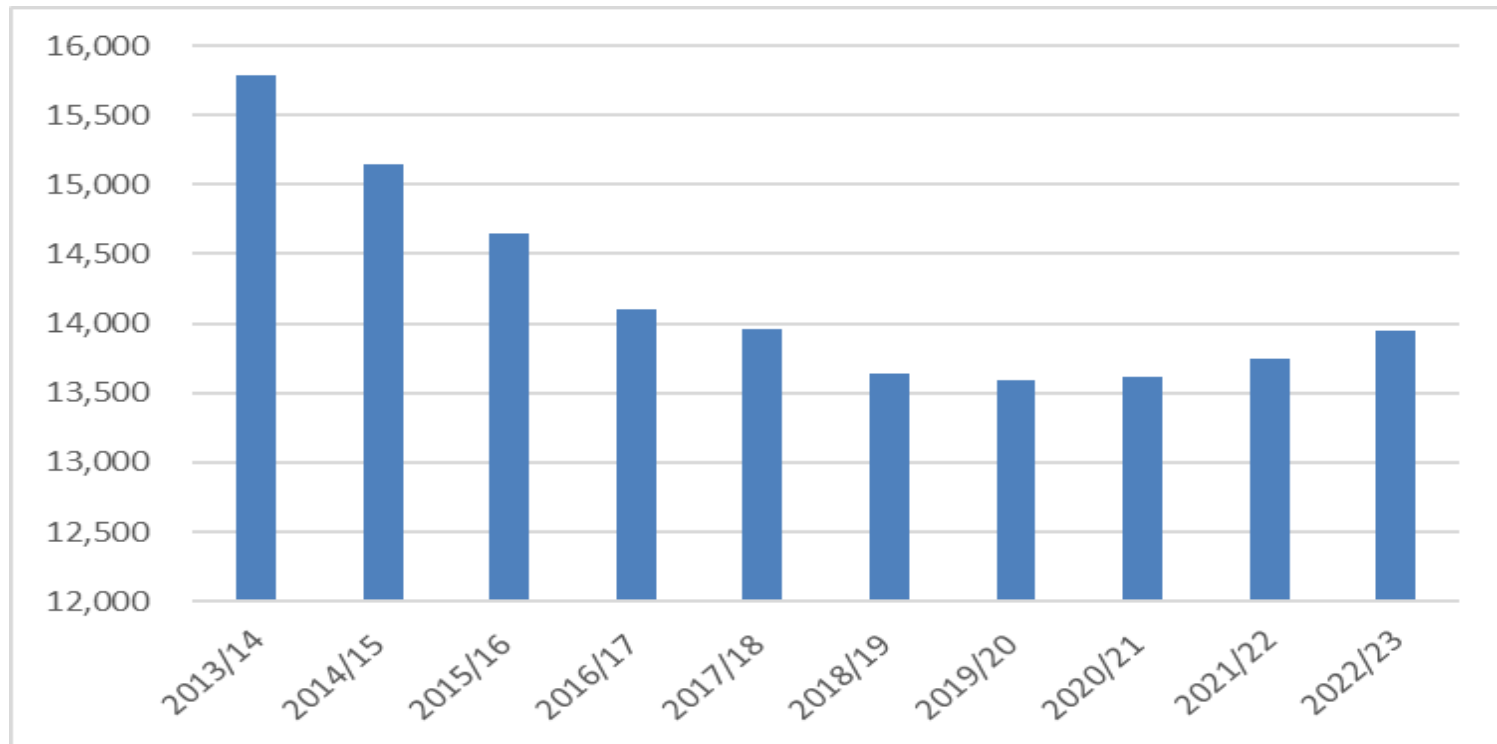


Elementary Enrolment Trends





Secondary Enrolment Trends





Projected Enrolment

	2021/2022 Revised Budget Estimate	2022/2023 Budget Estimates	Increase (Decrease) ADE	Increase (Decrease) %
Elementary				
Full Day Kindergarten	6,820.00	6,910.00	90.00	
Primary	10,815.00	11,017.00	202.00	
Grades 4 -8	18,224.00	18,221.00	(3.00)	
Special Education (note1)	241.00	241.00	-	
Total Elementary Enrolment	36,100.00	36,389.00	289.00	0.80%
Total Secondary Enrolment	13,748.00	13,942.00	194.00	1.41%
Total Enrolment	49,848.00	50,331.00	483.00	0.97%



Sources of Revenue

Grants For Students Needs (GSN)

- Standard set of formulas and inputs to determine funding for all school boards
- Driven by enrolment and unique student needs
- **Represents 98.6% of HWDSB revenue**

Other Ministry Grants

- Citizenship and Immigration – both Federal and Provincial
- Priorities and Partnerships Funds (PPF) former EPO Grants

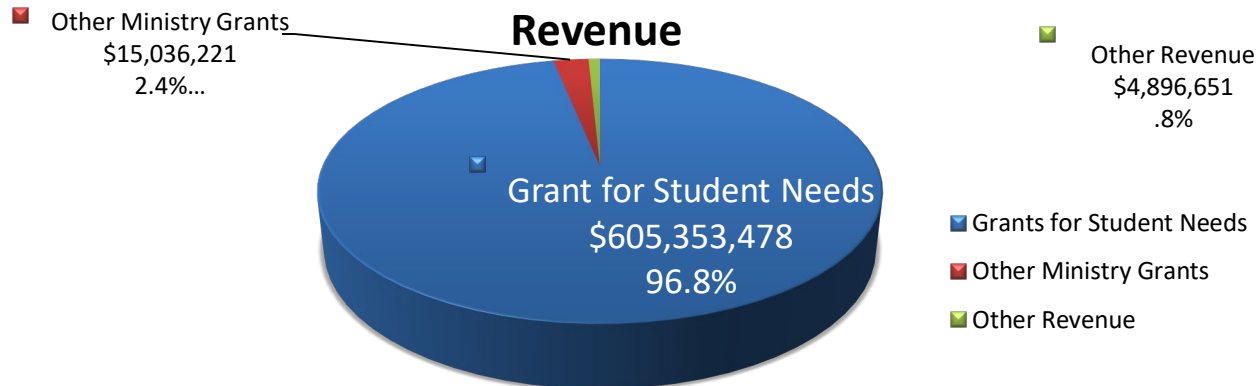
Board Generated Revenue

- International Student Fees
- Community Use of Schools Rental Revenue
- Bank and Investment Revenue



Operating Revenue 2022-23

	2022/2023 Budget Estimates \$	2021/2022 Revised Budget \$	Increase (Decrease) Over 2021/2022 Revised Budget \$ %	
Revenues:				
Grants for Student Needs	605,353,478	583,329,966	22,023,512	
Other Ministry Grants	15,036,221	23,035,460	(7,999,239)	
Miscellaneous	4,896,651	4,570,352	326,299	
Transfer from Reserve	-	7,712,135	(7,712,135)	
Total Revenues:	625,286,350	618,647,913	6,638,437	1.07%





Grants for Student Needs

Pupil Foundation Grant

- Represents approximately 48% of total GSN
- Driven by enrolment
- Grade specific allocations per student
- Covers the basic costs of education for all students in all boards
 - Classroom Teachers
 - Early Childhood Educators
 - Texts and Instructional Supplies
 - Classroom Computers
 - Professional Development
 - Professionals & Para-professional Supports
 - System Principals, Teacher Consultants





Grants for Student Needs

School Foundation Grant

- Represents approximately 6% of total GSN
- Driven by number of schools and enrolment at each school
- Covers the basic costs of administration for all schools in all boards
 - Principals and Vice-Principals
 - School Office Staff
 - School Office Supplies
 - School Office or Administrator Computers





Grants for Student Needs

Special Purpose Grants

- Represents approximately 46% of total GSN
- Driven by program enrolment, board demographics and the unique needs of the Board and its students
 - Special Education
 - Languages (FSL, ESL/ELD)
 - Learning Opportunities
 - Indigenous Education
 - Qualifications and Experience
 - Mental Health & Well-Being
 - Continuing Education
 - Board Administration & Governance
 - School Operations
 - Transportation





Ministry Budget Requirements

- Balanced Budget
- Compliance with Legislation/Regulations
 - Full Day Kindergarten Class Cap
 - Primary and Grade 4-8 Class Size
 - Secondary Average Class Size
- Compliance with Ministry Funding Envelopes
 - Special Education
 - Board Administration & Governance
 - Accommodation





2022-23 Funding Announcements

GSN and PPF released on February 17, 2022 and March 25, 2022

- B02 – Learning Recovery Action Plan
- B03 – 2022-23 Grants for Student Needs Funding
- B04 – Capital Funding for the 2022-23 School Year
- B05 – 2022-23 Priorities and Partnerships Funding (PPF)
- SB04 – Student Transportation – Grants for Student Needs, 2022-23
- SB08 – Special Education Grant and Mental Health Funding Changes for 2022-23
- SB09 – 2022-23 Estimates
- SB11 – 2022-23 Student Mental Health Well-Being Allocation



Grants for Students Needs

	2022/2023 Budget Estimates	2021/2022 Revised Budget	Incr./(Decr.) Over 2021/2022 Revised Budget	
	\$	\$	\$	%
Pupil Foundation Grant	287,354,363	281,376,497	5,977,866	2.12%
School Foundation Grant	36,710,984	35,452,660	1,258,324	3.55%
Special Purpose Grants				
Special Education	78,406,868	76,581,446	1,825,422	2.38%
Language	16,892,027	16,564,811	327,216	1.98%
Remote & Rural Allocation	41,165	40,665	500	1.23%
Indigenous Education	653,189	653,137	52	0.01%
Mental Health & Well-Being	2,905,701	2,113,663	792,038	37.47%
Learning Opportunities	19,106,995	18,728,381	378,614	2.02%
Continuing Education	3,764,901	3,740,668	24,233	0.65%
Qualifications & Experience	64,118,056	61,342,543	2,775,513	4.52%
Supports for Student Fund	5,123,373	5,025,101	98,272	1.96%
Transportation	16,926,273	16,613,086	313,187	1.89%
Administration & Governance	13,764,894	13,428,188	336,706	2.51%
Program Leadership	1,000,496	990,001	10,495	1.06%
School Operations	51,489,034	49,804,090	1,684,944	3.38%
Declining Enrolment	-	875,029	(875,029)	(100.00%)
Learning Recovery Fund	7,095,159	-	7,095,159	100.00%
Total Grants For Student Needs	605,353,478	583,329,966	22,023,512	3.78%



GSN Update

- Salary Increases
 - 0% increase based on current Collective Agreement
 - 1% increase in Principal and Vice-Principal salary based on terms and conditions
 - Amount added to Benchmarks for future labour negotiations to be set aside in a contingency per Ministry Direction
- Class Size
 - No changes to Elementary Class Size
 - Secondary Class Size updated to reflect class size for E-learning courses of 30 vs regular class size of 23



GSN Update

- Support for Students Fund (SSF)
 - Central Collective Agreements are not signed at this time
 - This funding is being continued into 2022-23 to stabilize supports for students due to learning disruption
 - School boards should continue to use this funding for its intended purpose under the collective agreements
 - This funding is for 2022-23 – Any funding beyond this time is subject to upcoming central bargaining
- HWDSB allocation \$5.1 million and 60.00 FTE



GSN Update

- Recent Immigrant Supplement
 - Second Year of a time-limited mitigation funding to supplement reduced English Language/English Literacy Development funding due to closed borders and immigration
 - Boards will receive this supplement up to the amount of funding received in the 2019-20 financial statements
 - To help Boards to continue to offer the same level of service to students requiring ESL/ELD
- HWDSB allocation approximately \$4.7 million



GSN Update

- Mental Health Investment
 - Increase in Supporting Student Mental Health Allocation
 - This funding is enveloped so that it must be utilized for school or school based mental health staffing, programs or initiative
 - Increase in base grant to \$1.34 pp to \$ 6.67 pp
 - Similar to the Mental Health Support provided though COVID funding
 - New Mental Health & Well-Being Resilience Grant
 - \$10,000 Base amount + \$2.13 per pupil amount
 - To be used on professional development
 - New Implement Evidence Based Mental Health Programs Grant
 - \$6,000 Base amount + \$2.28 per pupil amount
 - To be used for staffing
- Total increase in grant \$708,000



GSN Update

- Special Education Investment
 - Local Special Education Priorities:
 - Enhanced supports for special education the high need portion of grant
 - Can be used for local priorities such as retaining additional educational and/or paraprofessionals – i.e. LRTS, psychologists, educational assistants, speech pathologists etc.
 - Similar to the Special Education amount provided through COVID PPF this year
 - Board allocation \$316,000
 - Increase in Special Equipment Amount (SEA) per pupil amount
 - Funding increase from \$36.1 pp to \$39.46
 - Total increase in grant \$178,500



GSN Update

- Broadband Network Operations
 - To support access to quality online learning through a per pupil amount of \$19.34 in the foundation grant
 - To assist boards to meet the increasing network demand for digital learning in the classroom and increase network capacity
 - Funding supports the costs associated with network connectivity, network infrastructure, security and other network operations as usage increases
- Total allocation \$969,000



GSN Update

- Keeping up with Costs
 - 2.3% increase in the non-salary benchmark for school facilities to assist with increases in commodity prices (utilities, insurance, other costs)
 - 3.15% increase in non-salary benchmark for school facilities to support costs associated with enhanced filtration due to COV
 - 2.3% increase in the non-salary benchmark for all other grants to assist with rising costs
 - 2% cost update for transportation



GSN Update

- COVID-19 Learning Recovery Fund
 - Time-limited and temporary additional staffing supports. Can be used to:
 - Hire teachers, early childhood educators, educational assistants professionals and paraprofessionals and other education workers to address learning recovery
 - Implementation of fully de-streamed Grade 9
 - Delivery of remote learning
 - Supports for Special Education
 - Maintaining enhanced cleaning standards
 - There is flexibility in how school boards use this funding
- HWDSB allocation \$7.1 million

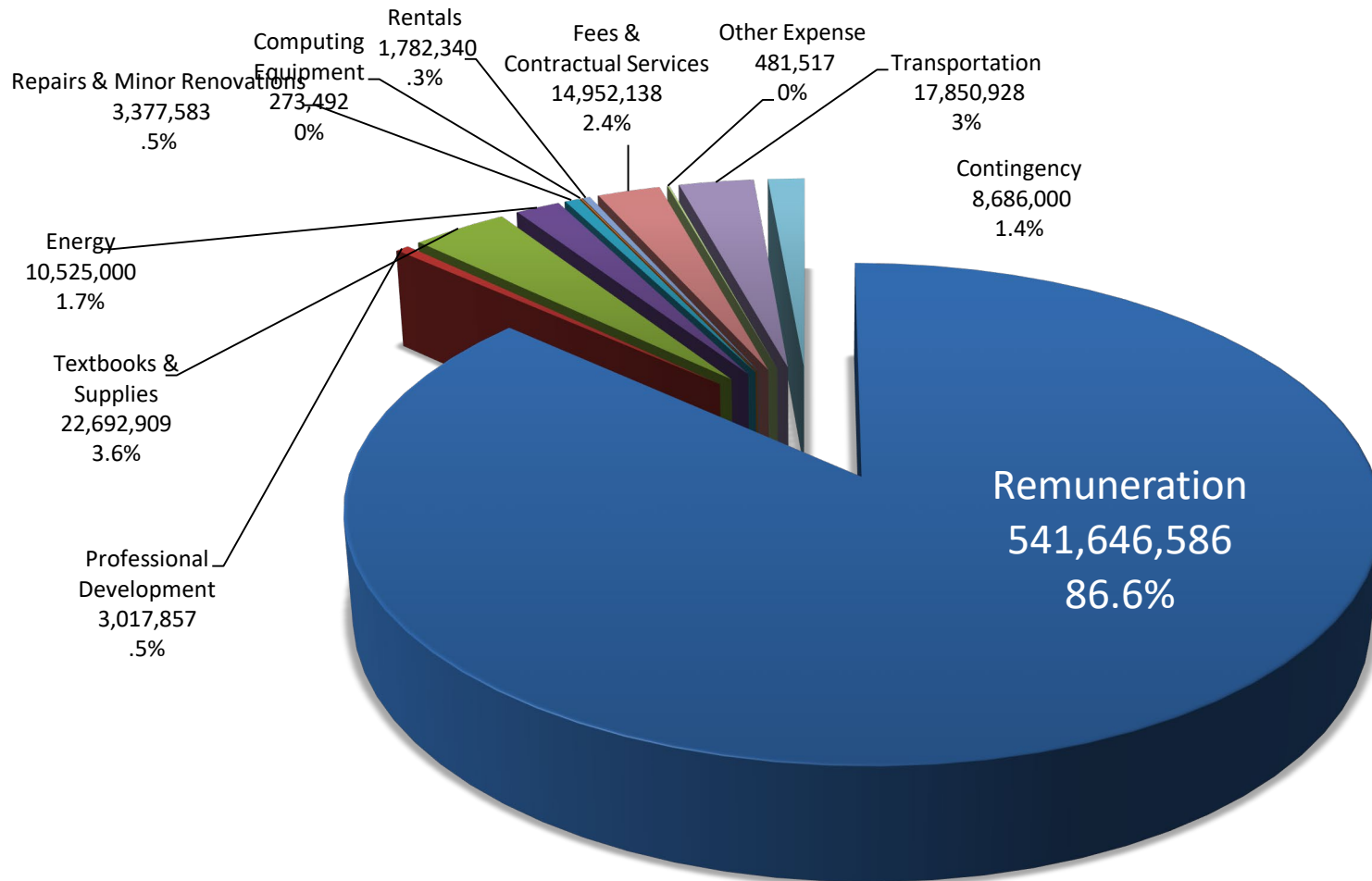


PPF Update

- Board Allocation \$12.99 million
 - Math Strategy \$1.59 million
 - School Mental Health Ontario - \$6.5 million
 - Tutoring Supports \$4.37 million – note 1/2 to be spent before August 31, 2022
 - Summer Learning Special Education Supports – \$19,000
 - Keeping Students in School - \$59,000
 - Early Intervention in Math for Students with Special Education Needs - \$113,000
 - De-streaming Implementation Supports -\$56,000



Summary of Expenses





Summary of Expenses

		2022/2023 Budget Estimates	2021/2022 Revised Budget	Increase (Decrease) Over 2021/2022 Revised Budget	
		\$	\$	\$	%
Remuneration					
	Salaries & Wages	439,178,100	438,890,063	288,037	
	Employee Benefits	84,927,939	81,610,314	3,317,625	
	Supply Staff	17,540,547	16,881,218	659,329	
		541,646,586	537,381,595	4,264,991	0.79%
Consumables					
	Professional Development	3,017,857	3,371,981	(354,124)	
	Textbooks & Supplies	22,692,909	27,093,727	(4,400,818)	
	Energy	10,525,000	10,525,000	-	
	Repairs & Minor Renovations	3,377,583	3,377,583	-	
	Computing Equipment	273,492	173,492	100,000	
	Rentals	1,782,340	1,720,858	61,482	
	Fees & Contractual Services	14,952,138	15,209,672	(257,534)	
	Other Expense	481,517	471,131	10,386	
		57,102,836	61,943,444	(4,840,608)	(7.81%)
Transportation		17,850,928	18,322,874	(471,946)	(2.58%)
Contingency:					
	Unallocated	1,000,000	1,000,000	-	
	Learning Recovery Fund	2,986,000	-	2,986,000	
	Compensation Allocation	4,700,000	-	4,700,000	
Total Expenditures		625,286,350	618,647,913	6,638,437	1.07%



Salaries and Wages \$300,000

- Salary Increases for Principals/Vice Principals and Non Union Staff. All other unionized groups – no increases as Central Agreements have expired.
- Movement of the grid on September 1st
- Other changes based on:
 - Change in Enrolment
 - Other Budget Additions/Reductions
 - PPF included in Budget
 - Additional staffing due to Learning Recovery Fund

NOTE: School based staffing approved on April 11, 2022



Employee Benefits

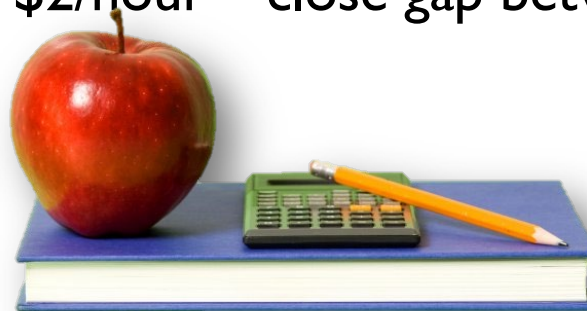
\$3.3 million

- Increase in Statutory Benefit Rates for Canada Pension Plan and Employment Insurance
- Increase in Board Share of Employee Health and Life (ELHT) Benefits through the employee Trust



Supply Costs \$700,000

- Supply Costs have been increased to reflect usage
- Continue to provide funding for the temporary skills shortage allowance for Educational Assistants
 - To reduce unfilled EA jobs
 - Increase of \$2/hour – close gap between other Boards





Textbooks & Supplies \$(4.4 million)

- The 2021-22 Revised Budget includes the carry forward of unspent School Budgets (\$3.4 million) from 2020-21 into 2021-22
- Reduction of approximately \$1 million in PPF that have not continued into 2022-23 Budget





Transportation \$(500,000)

- COVID funding and expenditures included in the 2021-22 Revised Budget for enhanced cleaning of buses
- There has been no announcement to date on the continuation of this funding for the 2022-23 Budget





Contingency

\$7.7 million

- Contingency has been increased by two specific new amounts:
 - Unspent portion of Learning Recovery Fund - \$3 million – Decisions on use of the remaining fund will come to Trustees later in June
 - Compensation Allocation - \$4.7 million – Ministry increased the salary benchmarks in the grants that were set aside for future negotiations





Summary of Revenue and Expenses

	2022/2023 Budget Estimates \$	2021/2022 Revised Budget \$	Increase (Decrease) Over 2021/2022 Revised Budget \$ %	
Revenues:				
Grants for Student Needs	605,353,478	583,329,966	22,023,512	
Other Ministry Grants	15,036,221	23,035,460	(7,999,239)	
Miscellaneous	4,896,651	4,570,352	326,299	
Transfer from Reserve	-	7,712,135	(7,712,135)	
Total Revenues:	625,286,350	618,647,913	6,638,437	1.07%
Expenditures:				
Program Instruction:				
Classroom Teachers	358,694,704	356,442,952	2,251,752	
System Principals, Consultants & Support	6,737,739	6,626,289	111,450	
Supply Staff	14,561,225	12,522,107	2,039,118	
Educational Assistants	37,487,559	37,717,821	(230,262)	
Early Childhood Educators	15,892,484	16,236,654	(344,170)	
Professional & Para-Professionals	25,826,516	25,270,704	555,812	
Class Texts, Instructional Supplies	16,473,143	19,888,770	(3,415,627)	
Instructional Computers	5,607,604	5,363,292	244,312	
Instructional Staff Development	2,879,312	3,227,436	(348,124)	
School Administration	36,603,336	36,148,317	455,019	
Continuing Education	7,984,833	8,056,873	(72,040)	
	528,748,455	527,501,215	1,247,240	0.24%
Program Support:				
Board Administration & Governance	15,135,050	15,213,491	(78,441)	
School Operations	53,767,805	55,334,560	(1,566,755)	
Transportation	18,949,040	19,598,647	(649,607)	
	87,851,895	90,146,698	(2,294,803)	(2.55%)
Non-Operating:	-	-	-	
Contingency:				
Learning Recovery Fund	2,986,000	-	2,986,000	
Compensation Allocation	4,700,000	-	4,700,000	
Unallocated	1,000,000	1,000,000	-	
	8,686,000	1,000,000	7,686,000	768.60%
Total Expenditures:	625,286,350	618,647,913	6,638,437	1.07%



Staffing Summary

	2022/2023 Budget Estimates	2021/2022 Revised Budget	Inc (Dec) Over 21/22 Revised Budget
Program Instruction			
Classroom Teachers			
Elementary	2,260.30	2,298.70	(38.40)
Secondary	974.67	960.68	13.99
Total Classroom Teachers	3,234.97	3,259.38	(24.41)
Educational Assistants/CYCP	668.00	659.00	9.00
Early Childhood Educators	280.00	293.00	(13.00)
Professionals & Para-Professionals	197.90	191.40	6.50
School Administration			
Principals	92.00	92.00	0.00
Vice Principals	64.00	63.00	1.00
School Office Administration	199.50	198.50	1.00
Total School Administration	355.50	353.50	2.00
System Principals, Consultants & Support			
System Principals, Consultants	48.00	48.00	0.00
Administrative Support Staff	4.00	4.00	0.00
Total System Principals, Consultants & Support	52.00	52.00	0.00
Continuing Education	16.75	16.75	0.00
Total Program Instruction	4,805.12	4,825.03	(19.91)



Staffing Summary

	2022/2023 Budget Estimates	2021/2022 Revised Budget	Inc (Dec) Over 21/22 Revised Budget
Program Support			
Board Administration & Governance	132.50	139.50	(7.00)
School Operations	429.25	445.25	(16.00)
Transportation	6.00	6.00	0.00
Total Program Support	567.75	590.75	(23.00)
Capital			
School Renewal	7.00	7.00	0.00
Total Staff	5,379.87	5,422.78	(42.91)



Elementary Teachers (38.40 FTE)

- Increased elementary enrolment
- Reduction of school based Special Class Teachers
- Math Facilitators added through PPF funding
- Reduction in number of teachers added to reduce elementary class sizes in the 2022-23 budget. Last year's additional teachers were added using reserves and COVID funding. The budget additional teachers are being added using Learning Recovery Fund





Secondary Teachers 14.0 FTE

- Increased secondary enrolment
- Reallocated Literacy Coaches to 14 Lines to support de-streaming of all grade 9 courses for 2022-23
- Additional SHSM lines, 12 Math Lines and OYAP special assignment teacher added with confirmation of PPF
- Additional special education classes
- Additional E-learning Special Assignment teacher added





Educational Assistants/CYCP

9.0 FTE

- Child and Youth Care Practitioners have been added to support Specialized Services
- Child and Youth Care Practitioner has been added to support the Board Safe Schools Action Plan at Elementary Gateway





Designated Early Childhood Educators (DECE) (13.0) FTE

- Increased elementary enrolment
- Reduction in number of DECE added to reduce elementary full day kindergarten class sizes in the 2022-23 budget. Last year's additional DECE were added using reserves and COVID funding. The additional DECEs in the 2022-23 budget are being added using Learning Recovery Fund.





Professionals and Para-Professionals 6.5 FTE

- Additional supports for Specialized Services – 2.0 FTE
- Additional Social Worker to Support Black Youth
- Additional Graduation Coach to support the Board's Equity Action Plan
- Additional staff to support Strategic Directions including a Human Rights Program Coordinator, Mental Health Coordinator, and a Freedom of Information Assistant





School Administration

2.0 FTE

- Addition of 1.0 Secondary Vice-Principal funded by Learning Recovery Funding
- Additional of 2.0 Elementary Office Assistants from additional GSN Funding
- Reduction of Remote Learning Office Support – now funded from Learning Recovery Funding vs COVID funding in 2021-22 Budget



Board Admin and Governance 7.0 FTE

- Administrative Support for Human Resources and Business Services
- Administrative Support for COVID – 3.0 FTE were maintained from Learning Recovery Funding
 - HR Support, Communications Support, PPE Monitoring and Distribution



School Operations

(16.00) FTE

- Addition of Safe Intervention and Violence Prevention Administrative Staff
- Reduction in school custodial staff for enhanced cleaning
 - Currently funded under COVID (22.00) FTE
 - Funded for 2022-23 from Learning Recovery 5.00 FTE





Capital Budget

	Expenditures	Funding Source						
	Total Estimated Capital Budget	Capital Priorities	Full Day Kindergarten	Childcare Capital	SRA and SCI	EDC	Proceeds of Disposition	Total Funding
Construction in Progress								
Viola Desmond (Glendale Campus Site) Elementary School	\$ 250,000	\$ -		\$ -			\$ 250,000	\$ 250,000
Mount Albion Elementary School Addition	\$ 120,000	\$ -		\$ -			\$ 120,000	\$ 120,000
New Binbrook II Elementary School	\$ 100,000	\$ 100,000						\$ 100,000
New Nash Elementary School	\$ 500,000	\$ 500,000						\$ 500,000
Sherwood Secondary School	\$ 16,478,000				\$ 12,250,000		\$ 4,228,000	\$ 16,478,000
Secondary Facility Benchmark Strategy	\$ 4,500,000				\$ 4,500,000			\$ 4,500,000
Elementary Facility Benchmark Strategy ¹	\$ 10,000,000				\$ 10,000,000			\$ 10,000,000
Secondary Facility Program Strategy	\$ 1,250,000				\$ 1,250,000			\$ 1,250,000
Elementary Facility Program Strategy	\$ 250,000				\$ 250,000			\$ 250,000
School Renewal Projects	\$ 14,000,000				\$ 14,000,000			\$ 14,000,000
Total	\$ 47,448,000	\$ 600,000	\$ -	\$ -	\$ 42,250,000	\$ -	\$ 4,598,000	\$ 47,448,000



Improving Learning & Student Achievement

- Funding maintained for Reading Specialists
- GSN and PPF funding used for:
 - Graduation Coaches
 - Math Lines
 - Lines to support Grade 9 de-streaming
- Learning recovery funding used to reduce elementary class sizes
- Additional \$3 million in learning recovery budget to be finalized



Mental Health and Well-Being

- 4 Social Workers made permanent by funding through GSN
- Support to Implement the Safe Schools Action Plan:
 - CYCP to support elementary Gateway program
 - Superintendent on Special Assignment maintained with PPF
 - Safe Intervention and Violence Prevention position added
 - Professional development for Board staff
- Support to Implement the Board's Equity Action Plan
 - Graduation Coach
 - Temporary Employment Equity Officer
 - Human Rights Program Coordinator





Special Education

- Additional CYCPs and support staff to meet specialized student needs
- Movement of special classes teachers between elementary and secondary to support student movement
- Additional Specialized Services Paraprofessional support
- Maintain EA support
- Maintained the increase the hourly rate of Supply EA in order to reduce unfilled jobs



School Revitalization

- Continued support for the Annual Capital Plan including benchmark work and renewal
- Continued new construction based on approved projects



21st Century Learning & Digital Resources

- Increased security and improved infrastructure to support blended learning
- Continuation of 1:1 deployment in secondary schools
 - Pilot of laptops in one secondary school
- Additional classroom kits to be added to High Priority Schools
- Support of remote learners through device deployment





Next Step

- Budget Approval
- Decisions on the remainder of the COVID Learning Recovery Fund spending

