

### **Virtual Meeting Norms:**

- All callers are to place themselves on mute
- Roll call is in place for attendance and for questions

The audio portion of this committee meeting will be made available on our website the day following the meeting.

### **AGENDA: 6:00**

1. Call to Order/Roll Call
2. Land Acknowledgement
3. Approval of the Agenda
4. Conflict of Interest
5. Sir Isaac Brock Renewal Update
6. Interim Financial Report – November 30, 2023
7. Key Parameters and Assumptions to Guide 2024-2025 Budget Development
8. Resolution into Private Session as per the Education Act, Section 207(2)  
A meeting of a committee of a board, including committee of the whole board, may be closed to the public when the subject/matter under consideration involves,
  - a) the security of the property of the board;
  - b) the disclosure of intimate, personal or financial information in respect of a member of the board or committee, an employee or prospective employee of the board or a pupil or his or her parent or guardian;
  - c) the acquisition or disposal of a school site;
  - d) decisions in respect of negotiations with employees of the board; or
  - e) litigation affecting the board. R.S.O. 1990, c.E.2,s.207 (2);2021, c. 4, Sched.11, s. 7 (1)

We acknowledge our presence on ancestral Anishinaabe and Haudenosaunee Confederacy land as determined by the Dish with One Spoon treaty.

The intent of this agreement is for all nations sharing this territory to do so responsibly, respectfully and sustainably in perpetuity.

We respect the longstanding relationships with the local Indigenous communities, the Mississaugas of the Credit First Nation and the Six Nations of the Grand River.



## EXECUTIVE REPORT TO FINANCE AND FACILITIES COMMITTEE

**TO:** Finance and Facilities Committee

**FROM:** Sheryl Robinson Petrazzini, Director of Education

**DATE:** January 23, 2024

**PREPARED BY:** Matthew Gerard, Associate Director, Business Services and Treasurer  
David Anderson, Senior Manager, Facility Services

**RE:** Sir Isaac Brock Renewal Update

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### Action X Monitoring

#### Recommended Action

That Board staff be directed to relocate the Community and Continuing Education (CCE) Parkway Learning Centre to Sir Isaac Brock upon completion of a capital renewal project.

#### Background:

Sir Isaac Brock elementary school was closed June 2021 as a result of a Pupil Accommodation Review that led to the new Viola Desmond elementary school.

Shortly after, at the October 3, 2022 Board meeting, Trustees approved the following:

RESOLUTION 22-132: That the following properties be identified as holding properties in the Board's Property Strategy: Sir Isaac Brock, Sir John A. MacDonald, Hill Park Learning Centre and Ancaster High School.

#### Status

With the approval of the holding strategy staff began to consider options for the Sir Isaac Brock property and building, including alternate uses for the facility where staff could realize savings (offset existing lease costs) and expand its current service and program offering.

Staff considered existing leased spaces that were up for renewal and determined that the Parkway Learning Centre, located on Centennial Parkway, in Stoney Creek could be a potential partial occupant of the facility, given its proximity to the school. After consulting with the Continuing Education team, staff engaged a Consultant to determine next steps and potential renewal costs to bring the facility to a condition that could support the Adult English as a Second Language (ESL) and Language Instruction for Newcomers to Canada (LINC) programs.

The existing Parkway Learning Centre space is approximately 4,850 square feet. The size of the space limits not only the programming available but also creates challenges with available child-minding space. The increased and available space at Sir Isaac Brock will allow the ESL and LINC programs to grow to support the community. The retrofit child-minding area at Sir Isaac Brock will also permit more children than the space at Parkway.

In November 2023 staff issued a tender to test the market conditions and determine actual construction and renewal costs to revitalize the facility. That tender has since closed and the costs are in line with the projected budget, which will be funded by School Condition Improvement (SCI) dollars. The revitalization work includes new ceilings and light fixtures, finishes (paint, flooring), washroom updates and accessibility components including a barrier free washroom and stair lift.

### **Financial Impact**

#### Operating Costs

Annual operating costs for Sir Isaac Brock are estimated to be approximately \$35,000 / year, not including Facility Service staff (caretaking on site).

The lease at Parkway Learning Centre for the 4,850 square feet is expected to increase, and is expiring at the end of September 2024.

#### Renovation Costs

The renovation costs were estimated at approximately \$1.5 million and as-tendered values range between approximately \$1.3 – 1.8 million. As indicated above, the renovation work will be funded by SCI, which has historically ranged between \$18-22 million / year.

#### Community Partners

CCE is expected to begin with less than 50% of the 28,000 square foot building being used. The remaining space could be available for opportunities to lease the remaining space to community partners.

### **Conclusion**

Staff are recommending proceeding with the construction to relocate the Community and Continuing Education (CCE) Parkway Learning Centre to Sir Isaac Brock upon completion of a capital renewal project for September 2024.



## EXECUTIVE REPORT TO FINANCE AND FACILITIES COMMITTEE

**TO:** Finance and Facilities Committee

**FROM:** Sheryl Robinson Petrazzini, Director of Education

**DATE:** January 23, 2024

**PREPARED BY:** Matthew Gerard, Associate Director, Business Services and Treasurer  
Denise Dawson, Senior Manager, Financial Services

**RE:** **Interim Financial Status Report – November 30, 2023**

**Action                      Monitoring   x**

### Recommended Action

That the Interim Financial Status Report based on information at of November 30, 2023 be received for information.

### 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 presented is based on available information and assumptions as of November 30, 2023. Budget to actual trends were reviewed in order to forecast the Boards August 31, 2024 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.

### Status

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.

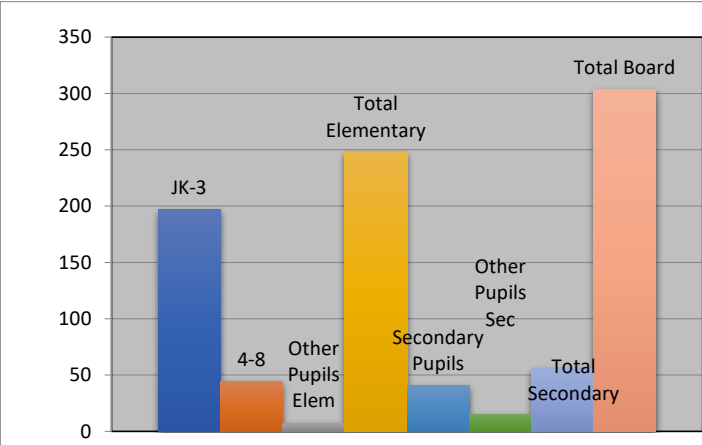
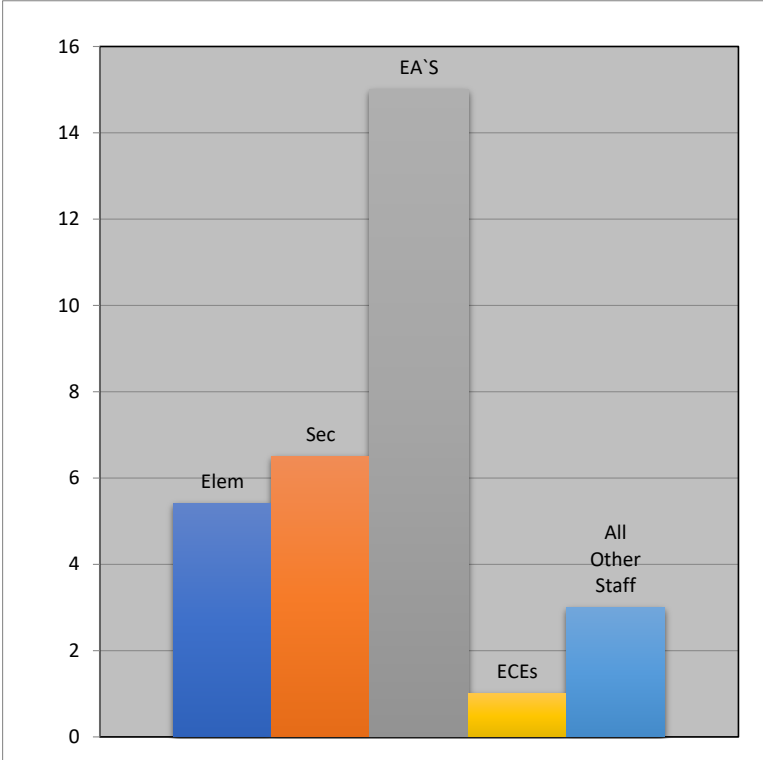
An estimated ADE of 37,309.00 elementary and 14,347.50 secondary students was used to develop the 2023-24 Budget Estimates for Grants for Student Needs (GSN) and to determine staffing levels and expenditures required in the system. October 31, 2023 actual enrolment is now available and has been used to revise the projected enrolment for the 2023-24 school year. The revised elementary enrolment is projected to be 248.00 ADE more than budget, while secondary revised enrolment is projected to be 55.50 ADE greater than budget. This projected increase is due to growth in residential development in some areas of the city, and the board continues to receive students from Ontario outside of HWDSB and other provinces and countries.

The 2023-24 revised revenue budget shows an increase in projected revenue of \$11.0 million. Due to the projected increase in enrolment combined with the increase in the qualifications and experience of our teaching staff, Grants for Student Needs is projected to \$6.6 million over the approved budget. Since the approval of the budget, the Ministry has announced \$1.5 million in additional Priority and Partnership funding that has been included in the revised budget. The additional PPF that make up most of the increased funding include Child & Youth in Care Transportation, Focus on Youth, Dual Credit Funding and Cyber Protection Funding. Other revenue is projected to be \$.74 million over budget due to projected growth in bank interest due to site sale revenue and an increase in international student revenue as enrolment is greater than projected. Capital and Debt Revenue has increased by \$2.1 million because of the increase in projected amortization revenue of our assets.

Expenditures in the revised budget are over budget by \$11.0 million. This reflects the additional expenditures associated with adding elementary teachers 5.4 ADE, secondary teachers 6.5 ADE, early childhood educators 1.0 ADE, educational assistants 15.0 ADE, vice principals 1.0 ADE and school office assistants 2.0 ADE plus the additional teacher salary budgets required once the placement of our staff on the grid in September was finalized. Other expenditures have been added to the system because of the increased enrolment and corresponding grant revenue changes. With the additional PPF revenue received, corresponding expenditures were added to the revised budget based on how this revenue is be used.

### **Financial Impact**

As the Financial Status Report in Appendix A shows, the Revised Budget and Forecast is balanced and no surplus or deficit is projected. The contingency is intact 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.

Hamilton-Wentworth District School Board						6-3
Interim Financial Report - Based on Information as of November 30, 2023						
For the Period Ending August 31, 2024						
Summary of Financial Results						
	Approved Budget	Revised Budget	Forecast	In-Year Change		
				\$	%	
Revenues						
Operating Grants	627,254,698	633,877,610	633,877,610	-		
Capital & Debt	56,709,640	58,854,633	58,854,633	-		
Priority & Partnership Funding	16,636,506	18,129,706	18,129,706	-		
Other Revenue	6,985,740	7,722,841	7,722,841	-		
Total Revenues	707,586,584	718,584,790	718,584,790	-	-	
Expenditures						
Classroom	543,664,122	549,808,198	549,808,198	-		
Other Operating	15,993,484	16,625,318	16,625,318	-		
Transportation	20,369,477	20,630,664	20,630,664	-		
Pupil Accommodation	113,755,728	117,582,590	117,582,590	-		
Other	13,803,773	13,938,020	13,938,020	-		
Total Expenditures	707,586,584	718,584,790	718,584,790	-	-	
Surplus/(Deficit)	-	-	-	-	-	
Change in Revenue						
Operating Grants have increased \$6.6 m over budget due to the increase in enrolment for both panels and an increase in Qualification & Experience Grant for teachers to reflect their actual placement on the grid for 2023/24. The Capital and Debt increase reflects the increase in amortization due to capital expenditures in prior year. Priority and Partnership Funding has increased \$1.5 m over budget as additional PPF's were announced by the Ministry. Other revenue has increased due to a projected growth in bank interest and international student revenue						
Change in Expenditure						
Expenditures have increased by \$11 m over approved budget. This is due to the increase in elementary and secondary teachers, early childhood educator, educational assistants and other areas of the budget as a result of increased enrolment and the corresponding increase in grant revenue. Additional expenditures are also required as a result of the announcement of new Priority and Partnership Funding by the Ministry. Pupil accommodation has increased as a result of school operation expenditures and amortization.						
Change in Surplus/Deficit						
The revised budget filed with the Ministry in December 2023 reflects the increase in enrolment,grant and other revenue and corresponding expenditures. At this time the contingency remains in tact and no surplus or deficit is projected.						
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. As with all forecasts, as information or assumptions change, this information will be updated accordingly.						
Summary of Enrolment						
	Approved Budget	Forecast	Increase (Decrease)			
			#	%		
Elementary						
JK-3	18,312.00	18,509.00	197.00	1.1%		
4-8	18,975.00	19,019.00	44.00	0.2%		
Other Pupils	22.00	29.00	7.00	31.8%		
Total Elementary	37,309.00	37,557.00	248.00	0.7%		
Secondary <21						
Pupils of the Board	14,218.50	14,259.00	40.50	0.3%		
Other Pupils	129.00	144.00	15.00	11.6%		
Total Secondary	14,347.50	14,403.00	55.50	0.4%		
Total	51,656.50	51,960.00	303.50	0.6%		
Changes in Enrolment: Budget versus Forecast						
						
Highlights of Changes in Enrolment:						
- Elementary enrolment and secondary enrolment is projected to be 248.00 ADE and 55.50 ADE respectively over budget due to growth in residential development in some areas of the city and the board continues to receive students into our schools from outside HWDSB, Ontario and Canada. International students are projected to be in total 22.00 ADE more than projected as the number of students coming into						
Summary of Staffing						
	Approved Budget	Actual Nov 30, 2023	Forecast	Increase (Decrease)		
Full-Time Equivalent				#	%	
Program Instruction						
Program Instruction	4,915.38	4,927.95	4,946.28	30.90	0.6%	
Program Support	571.80	571.80	571.80	0.00	0.0%	
Capital	7.00	7.00	7.00	0.00	0.0%	
Total	5,494.18	5,506.75	5,525.08	30.90	0.6%	
Changes in Staffing: Budget versus Forecast						
						
Highlights of Changes in Staffing:						
Elementary teachers and DECE reflect an increase over budget in order due to the enrolment increase and required class size regulations. Secondary teachers will increase for second semester due to the change in enrolment. Educational Assistants have been added with the increase in special education funding as a result of increased enrolment. School Administration has increased to meet the needs of the system funded by the enrolment increase.						



## EXECUTIVE REPORT TO FINANCE AND FACILITIES COMMITTEE

**TO:** Finance and Facilities Committee

**FROM:** Sheryl Robinson Petrazzini, Director of Education

**DATE:** January 23, 2024

**PREPARED BY:** Matthew Gerard, Associate Director, Business Services and Treasurer  
Denise Dawson, Senior Manager, Financial Services

**RE:** **Key Parameters and Assumptions to Guide 2024-2025 Budget Development**

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### Action x Monitoring

#### Recommended Action

That the Key Parameters and Assumptions to guide the 2024-2025 Budget Development be approved.

#### Background

To provide for the development of the 2024-2025 budget the following key steps and timelines have been identified:

- January Key Parameters and 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

#### Status

The preliminary budget will use the following budget assumptions:

#### Enrolment Projection

	2023-2024 Revised Budget ADE	2024-2025 Projected Budget ADE	Increase (Decrease) ADE	Increase (Decrease) %
Elementary	37,557.00	37,848.00	291.00	0.8 %
Secondary	14,403.00	14,599.00	196.00	1.4 %
Total	51,960.00	52,447.00	487.00	0.9 %



The 2024-2025 preliminary enrolment projections are calculated based on historic enrolment trends and student retention rates on a school-by-school basis and the impact of new development in certain areas of the city. These preliminary enrolment projections will be adjusted once the school principals provide validation and comment in early March 2024.

### **Revenues**

Grants for Student Needs (GSN) will be calculated to reflect changes in salary and benefit benchmarks for those unions who have ratified a Central Agreement with the Ministry. Remaining Grants for Student Needs (GSN) will be calculated to reflect a projected 0% change in the total grant base subject to Ministry confirmation.

### **Expenditures**

- Salaries, benefits, and staffing will reflect provincial legislation and collective agreements currently in place.
- Other expenditures will reflect actual usage, known changes in rates and projected increases in costs based on inflation.
- 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 Strategic Plan.

### **Financial Impact**

The parameters and assumptions outlined above will be used to develop the preliminary 2024-2025 budget and to allow for necessary staffing and expenditure decisions to prepare for a smooth startup of the 2024-2025 school year. As additional key financial information including the 2024-2025 Grant for Student Needs and Priority and Priority funding is provided, the preliminary budget will be revised and finalized to be submitted to the Ministry by June 2024.