



AGENDA: 6:00pm

1. Call to Order/Roll Call
2. HWDSB Land Acknowledgement
3. Approval of the Agenda
4. 2024-2025 Budget Update
5. 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)



FINANCE AND FACILITIES COMMITTEE

June 4, 2024

2024-2025 Budget Estimates

Submitted By: Sheryl Robinson Petrazzini, Director of Education

Prepared By: Matthew Gerard, Associate Director, Business Services & Treasurer
Denise Dawson, Senior Manager, Financial Services

Recommendation:

That the Board approve the 2024-2025 Operating Budget expenditures in the amount of \$706,643,797 and that the Associate Director Business Services and Treasurer be authorized to proceed with the expenditure of funds as outlined in Appendix C dated June 4, 2024

That the Board approve the 2024-2025 Capital Budget expenditures in the amount of \$93,088,162 and that the Associate Director Business Services and Treasurer be authorized to proceed with the expenditure of funds as outlined in Appendix D dated June 4, 2024. The Associate Director, Business Services and Treasurer is further authorized to secure short-term financing for project expenditures until such time as permanent funding is secured, if required.

The following appendices provide information regarding the 2024-2025 Budget:

- Appendix A 2024-2025 Enrolment Projections
- Appendix B 2024-2025 Summary of Revenues and Expenditures
- Appendix C 2024-2025 Summary of Expenditures by Economic Classification
- Appendix D 2024-2025 Capital Budget
- Appendix E 2024-2025 Summary of Staffing

Background:

Hamilton-Wentworth District School Board (HWDSB) is financially responsible with a clear focus on providing the system with the resources and supports necessary to support our Board Priorities. The budget presented for the 2024-2025 school year reflects this approach.

Our Board Strategic Directions include:

- Upholding Human Rights, Safety & Well-Being
- Providing Equitable Quality Education

- Collaborating with Students, Families and Communities
- Building a Sustainable Education System
- Reinforcing Indigenous Educational Wellness and Reconciliation

By aligning our resources through this budget in support of our priorities, we believe that every student will experience a sense of belonging and engage in dynamic learning to reach their potential and build their own future.

The fiscal year for all School Boards in Ontario runs from September 1 to August 31. The basic legislated financial requirements of a School Board are to develop and maintain a balanced budget that complies with the Ministry of Education's (Ministry) basic enveloping requirements. The 2024-2025 HWDSB Budget Estimates meet these requirements.

Process

HWDSB's Finance and Facilities Committee has been working towards bringing forward a balanced budget which meets the requirements of the Ministry as well as aligns with the strategic directions of the Board. The Finance and Facilities Committee meets monthly throughout the school year but more frequently from mid-March to May to review all aspects of the 2024-2025 Budget Estimates. As part of this process, the following reports were brought forward to the Finance and Facilities Committee and subsequently the Board of Trustees for approval:

- January 23, 2024 - Approval of Key Parameters/Assumptions to Guide 2024-2025 Budget development.
- March 28, 2024 – Preliminary School-Based Staffing for the 2024-2025 school year.
- April 30, 2024 – Overview of Core Education Funding and changes from its previous iteration as the Grants for Student Needs.
- May 9, 2024 – Preliminary Non-School Based Staffing for the 2024-2025 school year.
- May 21, 2024 – Review of revenue changes, remuneration changes due to central negotiations and Bill 124 Remedy, and an overview of both Literacy and Math supports.
- May 28, 2024 – Updates to both School-Based Staffing and Non-School Based Staffing, Capital Budget, Transportation Budget, Special Education Budget for the 2024-2025 school year.

In addition, the preliminary Special Education budget for 2024-2025 was shared with the Special Education Advisory Committee on May 29, 2024.

The key objective of the Budget Development Process is to align the allocation of resources with the Board's Multi-Year Strategic Plan, Indigenous Education Circle Strategic Action Plan, Equity Action Plan, identify school-based staffing requirements; identify budget challenges and opportunities, and the development of key messages to be included in the communication plan.

Status:**Highlights:**

- Alignment of resources with the Board's approved strategic objectives has been achieved.
- Compliance with all Ministry class size and other regulatory requirements has been achieved. (i.e. the 2024-2025 Preliminary Operating Budget is balanced).
- The Board has incorporated staff changes related to the projected increase in enrolment in both panels.
- 60.4 Full-time equivalent (FTE) positions will be supported by the Support for Student Funds.
- To support Specialized Services, the Board will be adding 10 FTE Child and Youth Care Practitioners, 64 FTE Educational Assistants, 1.5 FTE Board Certified Behavioural Analysts (BCBA) and 1 FTE Occupational Therapist. It is important to highlight that 20.5 FTE (4 CYCP, 15 Educational Assistants and 1.5 BCBA) of these positions are temporary for one year as they were added with a temporary funding source.
- Support is provided to secondary students through 4 additional Special Education classes, 3.33 additional ESL/ELD teachers and through 13 Specialist High School Major (SHSM) Expansion lines.
- Support is provided to elementary students in Special Education with the addition of 10.5 Learning Resource teachers.
- Support has been provided to our school administration with the addition of 5.0 FTE Vice-Principals (4 Elem and 1 Sec), 6.5 Elementary Office Assistants and 7.0 Library Technicians.
- To support the Board's Equity Action Plan, the Board will continue to support the 5.0 FTE Graduation Coaches and the 1.0 FTE Employment Equity Officer and have added a System Navigator position to support the work in Human Rights and Equity.
- The plan for school revitalization and maintenance is incorporated into the 2024-2025 Capital Budget.

Enrolment (Appendix A)

The Ministry of Education allocates funding to School Boards using a model that is based primarily on enrolment and the needs of students in each board. Enrolment is based on FTE as determined by the October 31st and March 31st enrolment count dates. These two fixed-in-time enrolment values are combined to produce the annualized Average Daily Enrolment (ADE). HWDSB enrolment projections are based on historical enrolment trends and student retention rates on a school-by-school basis. These enrolments are reviewed by the school administration and adjustments are made if required.

An estimated ADE of 37,905 elementary students has been used to develop the 2024-2025 Budget Estimates which is an increase of 392 ADE or 1.0% from the 2023-2024 Revised Budget Estimates. This growth is projected due to an increase in new students in our schools as families move into the community. An ADE of 14,810 has been estimated for secondary students, an

increase of 325 ADE or 2.24% from the 2024-2025 Revised Budget Estimates. The overall projected ADE is 52,760 which represents an increase of approximately 717.00 ADE or 1.4% increase from the 2023-2024 Revised Budget Estimates.

Operating Revenue Projections (Appendix B)

The Ministry of Education released its funding announcement on April 26, 2024, including the necessary technical paper and Electronic Financial Information System (EFIS) forms to calculate the Core Education Funding, formerly the Grants for Student Need (GSN). In addition, allocations for Responsive Education Programs (REP), formerly Priorities and Partnership Funding (PPF) were also released. Staff have used this information to calculate revenue included in the preliminary 2024-2025 Budget. Approximately 96.6% of the total operating revenue comes from the Province through Core Education Funding. The 2024-2025 Revenue through Core Ed Funding including the Bill 124 Remedy is estimated to be \$682.5 million which is an increase of approximately \$48.1 million or 7.8% from the 2023-2024 Revised Budget Estimates.

The increase in Core Education funding for school board is due to:

- an increase in enrolment for both elementary and secondary schools.
- an increase in salary and benefit benchmarks for unionized workers. For teacher unions that do not have a Central Agreement this increase is to show as a labour provision (\$13.5 million).
- The recent binding arbitration for the ETFO and OSSTF Teachers and Occasional teachers has not been reflected in either the revenue or expenditures of the 2024-25 budget.
- Projected revenue from the Bill 124 Remedy of \$24.3 million as this was not build into the Ministry's salary benchmarks. This revenue is offset by corresponding expenditure.
- Continuation of the Support for Student Funding (\$5.3 million) for all union group staffing.
- Funding adjustments to reflect 2021 Statistics Canada Census data were made and these will be phased in over 5 years starting in 2024-2025.
- Updates to benchmarks for School Facilities and Transportation to reflect increased cost of fuel, insurance and other operations.

The remaining \$24.1 million in operating revenue comes from other Ministry and Federal grants and miscellaneous board generated revenue. This amount is approximately \$1.7 million greater than the 2023-2024 Revised Budget Estimates due increased revenue from Ministry of Labour, Training and Skills Development, Interest revenue and other miscellaneous revenue sources. In the 2024-2025 Budget REP revenue of \$15 million includes School Mental Health Ontario, and an investment in Math Recovery and Reading Supports. It is \$2.5 million less than the 2023-24 REP primarily due to the elimination of the Support for De-streaming and Transition to high school REP.

Operating Expenditure Projections (Appendix B and C)

The operating expenditures are projected to be \$706.6 million, an increase of approximately \$46.4 million or 7.0% from the 2023-2024 Revised Budget Estimates. Operating expenditures

include a salary component (approximately 87.4%) and a non-salary component (approximately 12.6%).

The operating expenditures budget has increased for several reasons including:

- Changes in staffing due to the following reasons:
 - increase in enrolment,
 - staffing provided from REPs including Math Recovery Plan and Reading Support,
 - budget reductions/additions to meet student need,
 - reallocation of staff from system positions to school-based positions,
 - temporary positions in the 2023-2024 budget added back to 2024-2025 Budget,
- Salary increases based on ratified central agreements for CUPE, OCEW (COPE); ETFO Education Workers (DECE) and OSSTF Education Workers (OCTU, PSSP, ESL) have been built into the salary budget.
- There are no increases to salaries for teachers (ETFO and OSSTF) reflected in the budget as central labour negotiations were still underway at the time the writing of this report. However, the salary benchmarks included as an increase in salaries have been set aside as a contingency for future labour negotiations.
- Bill 124 Remedy of \$24.2 million included as a labour provision with corresponding revenue as this was not built into the grant calculation.
- Changes in statutory, WSIB and employee trust benefit costs; and
- Increase in costs for contractual commitments based on inflation.
- Increase in projected transportation costs to reflect higher fuel costs, driver compensation and operating costs of vehicles.

Capital Budget (Appendix D)

Each year, the Board prepares a Capital Budget based on the capital projects expected to be completed during the year. These projects are either funded by the Ministry of Education through various capital grants or by the Board through proceeds of disposition of surplus properties. In 2024-2025, the Board is projected to spend approximately \$47.9 million on capital related projects.

In addition, the Board will pay interest on debentures for previous capital projects in the amount of \$4.3 million. This amount is fully supported by the Ministry of Education through the Core Education Funding, formerly the Grants for Student Need (GSN).

Financial Implications:

The Budget Estimates reflect the projected funding and proposed expenditures for 2024-2025.

As information on actual enrolments becomes available or any other Provincial operating or REP grants are announced by the Ministry, it is likely that additional budget revisions will be required. The Ministry of Education requires the submission of Revised Estimates, in December 2024, based on actual October enrolment and other adjustments impacting the 2024-2025

Budget. Once submitted, funding from the Government of Ontario will be adjusted to reflect any changes.

Strategic Directions:

Upholding Human Rights, Safety & Well-Being

We will support all students and staff to feel safe and secure in our classrooms and school communities.

Providing Equitable Quality Education

We will offer equitable quality educational opportunities to improve student engagement, learning and achievement for future-readiness.

Collaborating with Students, Families & Communities

We will build reciprocal relationships and partnerships to enhance access and engagement for students, families, and communities.

Building a Sustainable Education System

We will adapt to a rapidly changing world through responsible fiscal management, investing equitably in accessible and sustainable facilities, and supporting a robust workforce.

Reinforcing Indigenous Educational Wellness & Reconciliation

We will honour our commitment to Truth and Reconciliation by nurturing respectful and reciprocal relationships among Indigenous Peoples and Treaty Partners, and by cultivating intergenerational healing and wellness in a restorative education system.

Hamilton-Wentworth District School Board

2024-2025 Budget Estimates

2024-2025 Enrolment Projections

	2023-2024 Revised Budget Estimate	2024-2025 Budget Estimates	Increase (Decrease) ADE	Increase (Decrease) %
Elementary				
Full Day Kindergarten	7,219.00	7,155.00	(64.00)	
Primary	11,290.00	11,546.00	256.00	
Grades 4 -8	19,049.00	19,249.00	200.00	
Total Elementary Enrolment	37,558.00	37,950.00	392.00	1.04%
Total Secondary Enrolment	14,485.00	14,810.00	325.00	2.24%
Total Enrolment	52,043.00	52,760.00	717.00	1.38%

Average Daily Enrolment (ADE)

Average Daily Enrolment is calculated based on the existing two count dates (October 31 and March 31) within the board's fiscal year. The full-time equivalent of pupils enrolled will be weighted at 0.5 for each of the count dates,.

Hamilton-Wentworth District School Board

2024-2025 Budget Estimates

Summary of Operating Revenues and Expenditures

	2024-2025	2023-2024	Increase (Decrease)	
	Budget	Revised	Over 2023-2024	
	Estimates	Budget	Revised Budget	
	\$	\$	\$	%
Revenues:				
Core Education Funding	658,236,744	634,372,763	23,863,981	
Bill 124 Remedy	24,277,162	-	24,277,162	
Other Ministry Grants	16,781,369	19,583,625	(2,802,256)	
Miscellaneous	7,348,522	6,268,922	1,079,600	
Total Revenues:	706,643,797	660,225,310	46,418,487	7.03%
Expenditures:				
Program Instruction:				
Classroom Teachers	374,013,610	371,184,087	2,829,523	
System Principals, Consultants & Support	5,846,529	7,529,101	(1,682,572)	
Supply Staff	16,026,140	13,205,244	2,820,896	
Educational Assistants	47,283,712	42,785,570	4,498,142	
Early Childhood Educators	17,548,226	16,960,022	588,204	
Professional & Para-Professionals	28,893,420	26,879,275	2,014,145	
Class Texts, Instructional Supplies	20,779,142	20,570,857	208,285	
Instructional Computers	6,930,086	5,895,615	1,034,471	
Instructional Staff Development	3,215,839	2,805,343	410,496	
School Administration	40,243,423	38,003,380	2,240,043	
Continuing Education	8,592,460	7,764,143	828,317	
	569,372,587	553,582,637	15,789,950	2.85%
Program Support:				
Board Administration & Governance	17,736,721	16,625,318	1,111,403	
School Operations	58,567,446	57,193,499	1,373,947	
Transportation	22,244,718	20,630,664	1,614,054	
	98,548,885	94,449,481	4,099,404	4.34%
Contingency:				
Labour Provision	13,445,163	11,193,192	2,251,971	
Bill 124 Remedy	24,277,162	-	24,277,162	
Contingency	1,000,000	1,000,000	-	
	38,722,325	12,193,192	26,529,133	217.57%
Total Expenditures:	706,643,797	660,225,310	46,418,487	7.03%

Hamilton-Wentworth District School Board

2024-2025 Budget Estimates

Summary of Expenditures by Economic Classification

	2024-2025 Budget Estimates	2023/2024 Revised Budget	Increase (Decrease) Over 2023-2024 Revised Budget	
	\$	\$	\$	%
Remuneration				
Salaries & Wages	465,283,462	459,316,889	5,966,573	
Employee Benefits	94,652,036	88,268,910	6,383,126	
Supply Staff	19,891,583	16,740,125	3,151,458	
	<u>579,827,081</u>	<u>564,325,924</u>	<u>15,501,157</u>	<u>2.75%</u>
Consumables				
Professional Development	3,384,824	2,935,978	448,846	
Textbooks & Supplies	26,891,738	26,900,766	(9,028)	
Energy	10,968,200	10,758,200	210,000	
Repairs & Minor Renovations	3,888,210	3,788,210	100,000	
Computing Equipment	3,364,946	1,694,360	1,670,586	
Rentals	1,011,375	976,611	34,764	
Fees & Contractual Services	16,188,763	15,610,160	578,603	
Other Expense	1,046,338	1,453,195	(406,857)	
	<u>66,744,394</u>	<u>64,117,480</u>	<u>2,626,914</u>	<u>4.10%</u>
Transportation	21,349,997	19,588,714	1,761,283	8.99%
Bill 124 Remedy	24,277,162	-	24,277,162	100.00%
Labour Provision	13,445,163	11,193,192	2,251,971	20.12%
Contingency	1,000,000	1,000,000	-	0.00%
Total Expenditures	<u><u>706,643,797</u></u>	<u><u>660,225,310</u></u>	<u><u>46,418,487</u></u>	<u><u>7.03%</u></u>

**Hamilton-Wentworth District School Board
2024-25 Budget Estimates
Capital Budget**

Appendix D

Expenditures	Funding Source							Total Funding Allocated in 2024/25
	Total Estimated Capital Budget	Capital Priorities	Full Day Kindergarten	Childcare Capital	SRA and SCI	EDC	Proceeds of Disposition	
Construction in Progress								
New Binbrook II Elementary School	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
New Nash / Upper Stoney Creek Elementary School*	\$ 6,000,000	\$ 5,500,000	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ 6,000,000
New Waterdown Elementary School	\$ 2,500,000	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000
Mount Hope ES Addition	\$ 2,500,000	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000
Sherwood Secondary School	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000
Bennetto ES Accessibility Project	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000
A.M. Cunningham ES Accessibility Project	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000
Parkdale ES Accessibility Project	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000
Rosedale ES Gym Addition Project	\$ 2,800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,800,000	\$ 2,800,000
School Renewal Projects+	\$ 30,000,000	\$ -	\$ -	\$ -	\$ 27,000,000	\$ -	\$ 3,000,000	\$ 30,000,000
Total	\$ 47,900,000	\$ 11,500,000	\$ -	\$ 500,000	\$ 27,100,000	\$ -	\$ 8,800,000	\$ 47,900,000

*This forecasted cost is based on building on neighbourhood site, pending future trustee motion

+This includes all Benchmark and Program Strategy Spending

Hamilton-Wentworth District School Board

2024-2025 Budget Estimates

Summary of Staffing

	2024-2025 Budget Estimates	2023-2024 Revised Budget	Inc (Dec) over 2023-24 Rev. Budget	Notes
Program Instruction				
Classroom Teachers				
Elementary	2,307.70	2,296.60	11.10	2,3,4
Secondary	1,004.66	1,023.83	(19.17)	2,3,4
Total Classroom Teachers	3,312.36	3,320.43	(8.07)	
Educational Assistants/CYCP	767.50	693.50	74.00	4
Early Childhood Educators	277.00	284.00	(7.00)	2
Professionals & Para-Professionals	211.90	201.90	10.00	4
School Administration				
Principals	92.00	92.00	0.00	
Vice Principals	71.00	66.00	5.00	4
School Office Administration	207.50	201.00	6.50	4
Total School Administration	370.50	359.00	11.50	
System Principals, Consultants & Support				
System Principals, Consultants	40.00	50.00	(10.00)	4
Administrative Support Staff	4.00	4.00	0.00	
Total System Principals, Consultants & Support	44.00	54.00	(10.00)	
Continuing Education	16.75	16.75	0.00	
Total Program Instruction	5,000.01	4,929.58	70.43	
Program Support				
Board Administration & Governance	135.50	126.50	9.00	4
School Operations	426.50	426.50	0.00	
Transportation	6.00	6.00	0.00	
Total Program Support	568.00	559.00	9.00	
Capital				
School Renewal	7.00	7.00	0.00	
Total Staff	5,575.01	5,495.58	79.43	

- 1 2024-2025 Budget staffing represents impact of enrolment projections, legislative and collective agreements, class size compliance
- 2 Reflects impact of change in enrolment
- 3 REP position changes reflected
- 4 Budget additions(reductions) to meet system/student needs

FTE = Full Time Equivalent