

# 2024-25 Preliminary Budget

## Public

# AGENDA

- Budget Timelines
- Background
- Enrolment
- Revenue
- Expenditures
- Capital Budget
- Staffing

# Budget Timelines

January	Key Parameters and Assumptions to Guide Budget Development
February to May	Executive Council and Finance & Facilities Committee to receive budget information to make decisions on school-based staff to meet collective agreement timelines
March 28th	School Based Staffing Recommendations to Finance and Facilities Committee
April 26th	Release of Ministry funding model for 2023/2024 School Year; Technical Paper, B Memo on PPF Funding
May to June	Finalize preliminary budget and recommendations
May 29	Preliminary Special Education Budget to SEAC
June 4	Preliminary Budget to Finance and Facilities Committee
June 10	Tentative Approval of Budget at Board
June 28	Budget to be submitted to Ministry

# Background

# 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 its Strategic Directions as a basis for its budget priorities and decisions

# Background

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

- 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

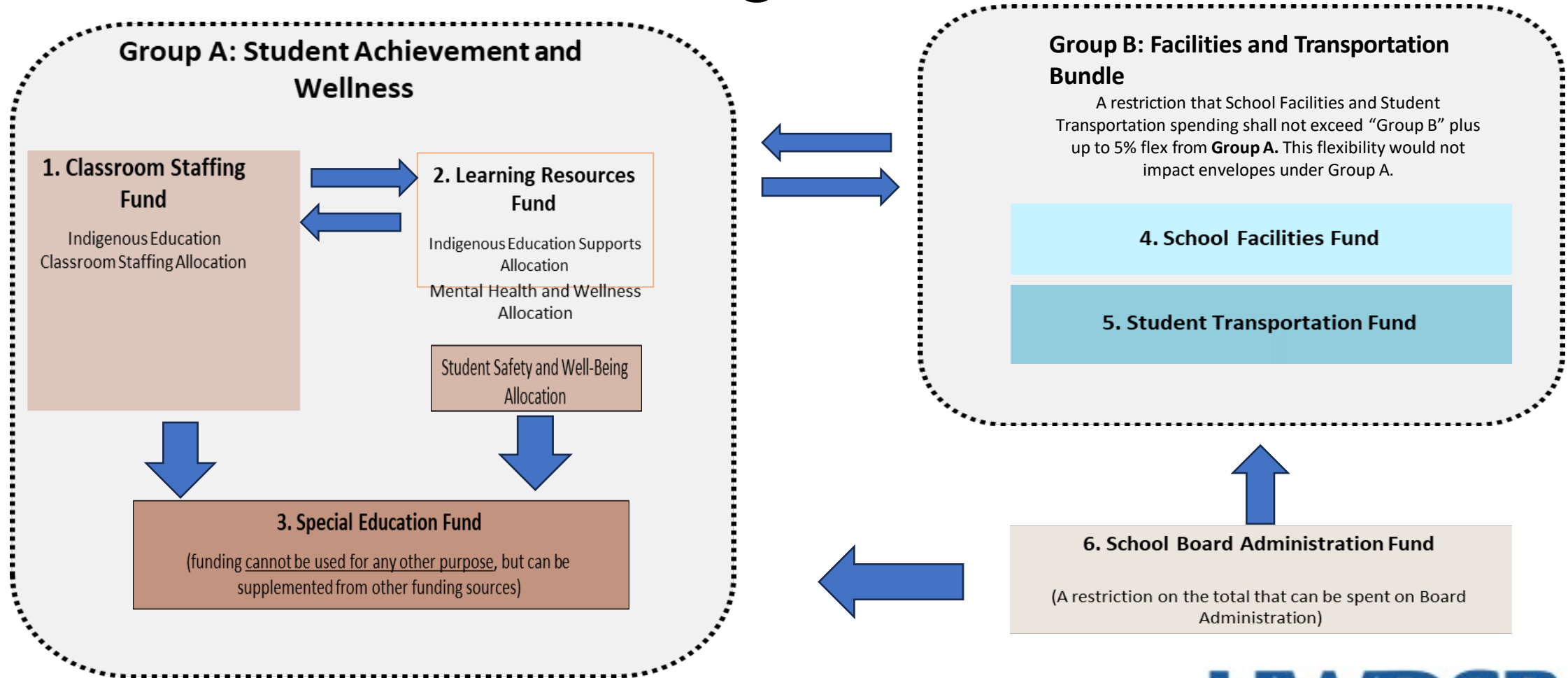
# Guiding Principles (Staffing)

- Intentional pathway of service
- Alignment with Multi-Year Strategic Plan
- Use of data to inform decisions
- Ongoing monitoring
- Maximize support in schools
- Prioritize leadership development
- Effective stewardship of resources
- Responsive and flexible service
- Avoid duplication of service
- Fostering a culture of human rights
- Empowering principals and vice-principals and respecting local autonomy
- Maximize in-school staffing that works directly with students
- Effective, responsive supports to schools that are timely and flexible as needs change
- Interdisciplinary whole school approach to creating inclusive and safe learning environment that support students, staff and communities.

# Background :Core Education Funding Overview

- [Ministry funding overview](#)
- Projected to be \$28.6 B, an increase of \$745 M or 2.7% compared to 2023-2024
- Simplifies the number of grants from 18 to 6 and from 77 allocations to 28 allocations
- Creates greater clarity for permanent and temporary funding
- Renames and restructures funding to create clarity on its intended purpose
  - Core Education Funding (formerly Grants for Student Needs)
  - Responsive Education Programs (formerly Priorities and Partnerships Funding)

# Core Education Funding



# Projected Enrolment Appendix A

# Projected Enrolment

2024-2025 Enrolment Projections				
	2023-2024 Revised Budget Estimate	2024-2025 Budget Estimates	Increase (Decrease) ADE	Increase (Decrease) %
<b>Elementary</b>				
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	
<b>Total Elementary Enrolment</b>	<b>37,558.00</b>	<b>37,950.00</b>	<b>392.00</b>	<b>1.04%</b>
<b>Total Secondary Enrolment</b>	<b>14,485.00</b>	<b>14,810.00</b>	<b>325.00</b>	<b>2.24%</b>
<b>Total Enrolment</b>	<b>52,043.00</b>	<b>52,760.00</b>	<b>717.00</b>	<b>1.38%</b>

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,.

# Revenue Appendix B

# Sources of Revenue

- Core Education Funding (formerly GSN):
  - Standard set of formulas and inputs to determine funding for all boards
  - Driven primarily by enrolment and unique student needs
  - Represents 96.6% of HWDSB revenue
  - Benchmarks are updated to reflect central agreement salary changes
  - Includes both Provision for teacher labour negotiations and Bill 124 provision
- Responsive Education Programs (formerly PPF)
- Other Ministry Grants
  - Citizenship and Immigration for Adult ESL
  - Literacy and Basic Skills (LBS)
  - OYAP

# Sources of Revenue

- Federal Grant Revenue
  - Language Instruction for Newcomers to Canada (LINC)
- International Student Education Revenue
- Other Board Revenue
  - Bank Interest Revenue
  - Community Use of Schools Revenue

# Core Education Funding

	2024/2025 Budget Estimates	2023/2024 Revised Estimates	Incr./(Decr.) Over 2023/2024 Revised Budget	
	\$	\$	\$	%
<b>Classroom Staffing Funding</b>	373,685,711	361,195,819	12,489,892	3.46%
<b>Learning Resources Funding</b>	101,273,009	99,648,485	1,624,524	1.63%
<b>Special Education Fund</b>	87,123,124	82,599,017	4,524,107	5.48%
<b>School Facilities Fund</b>	57,947,450	54,902,559	3,044,891	5.55%
<b>Student Transportation</b>	22,255,902	20,436,933	1,818,969	8.90%
<b>School Board Administration</b>	15,951,548	15,589,950	361,598	2.32%
<b>Total Core Education Grants</b>	<b>658,236,744</b>	<b>634,372,763</b>	<b>23,863,981</b>	<b>3.76%</b>

# Responsive Education Programs (REP)

- REPs are temporary funding sources that focus on specific Ministry of Education initiatives
- For 2024-2025, Professional Assessments have been transferred to Core Education Funding
- Key areas of focus for 2024-2025:
  - Literacy
  - STEM, specifically math
  - Supporting Vulnerable Students
  - Mental Health
  - Student Readiness
  - Operations
  - Indigenous Education

# Responsive Education Programs (REP)

- Discontinued for HWDSB:
  - De-streaming and Transition to High School
- Increases in funding level represent the increase of staffing costs year over year

# Responsive Education Programs (REP)

<i>In Millions</i>	2024-2025	2023-2024
Critical Physical Security Infrastructure	\$0.2172	
De-streaming Implementation Supports	\$0.0568	\$0.0728
Early Reading Enhancements: Reading Screening Tools	\$0.3361	\$0.3361
Education Staff to Support Reading Interventions	\$1.7649	\$1.6436
Entrepreneurship Education Pilot Projects	\$0.0300	\$0.0300
Experiential Professional Learning for Guidance Teachers	\$0.0609	\$0.0609
Health Resources, Training and Supports	\$0.0255	\$0.0275
Human Rights and Equity Advisors (HREA)	\$0.1704	\$0.1704
Learn and Work Bursary	\$0.0210	\$0.0210
Licences and Supports for Reading Programs and Interventions	\$0.2316	\$0.2310

# Responsive Education Programs (REP)

<i>In Millions</i>	2024-2025	2023-2024
Math Achievement Action Plan: Board Math Leads	\$0.1666	\$0.1666
Math Achievement Action Plan: Digital Math Tools	\$0.3716	\$0.3721
Math Achievement Action Plan: School Math Facilitators	\$1.3305	\$1.3020
Mental Health Strategy Supports – Emerging Needs	\$0.0263	
School Mental Health Ontario	\$6.5000	\$6.5000
Skilled Trades Bursary Program	\$0.0160	\$0.0160
Special Education Additional Qualifications Subsidy for Educators	\$0.0197	\$0.0197
Special Education Needs Transition Navigators	\$0.1757	
Summer Learning for Students with Special Education Needs	\$0.1894	\$0.1891
Summer Mental Health Supports	\$0.2855	\$0.2353

# Expenditures Appendices B and C

# Summary of Expenditures

	2024/2025	2023/2024	Increase (Decrease)	
	Budget Estimates	Revised Budget	Over 2023/2024	Revised Budget
	\$	\$	\$	%
<b>Remuneration</b>				
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>
<b>Consumables</b>				
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>
<b>Transportation</b>	21,349,997	19,588,714	1,761,283	8.99%
<b>Bill 124 Remedy</b>	24,277,162	-	24,277,162	100.00%
<b>Labour Provision</b>	13,445,163	11,193,192	2,251,971	20.12%
<b>Contingency</b>	1,000,000	1,000,000	-	0.00%
<b>Total Expenditures</b>	<u><b>706,643,797</b></u>	<u><b>660,225,310</b></u>	<u><b>46,418,487</b></u>	<u><b>7.03%</b></u>

# Salaries and Wages \$6.0 million

- Salary increases for CUPE, ETFO EW (DECE), OSST EW (OCTU, PSSP, ESL) and OCEW (COPE) staff based on Ratified Central Agreements of \$1.00 per hour for 2022-23 through 2024-25
- Movement on the grid for Teachers and Early Childhood Educators on September 1<sup>st</sup>
- Increases(Decreases) to salaries based on staffing changes
- For ETFO and OSSTF permanent and supply teachers that had not settled the binding arbitration at the time of the release of Core Education Funding, boards are expected to set up a labour contingency for the expense pending

# Benefits \$6.4 million

- Increase in Statutory Benefits as a result of rate increases, staffing and salary increases:
  - Canada Pension Plan
  - Employment Insurance
  - Employer Health Tax
- Increase in Employee Health and Life Benefit Trust contributions based on proposed increase in Central Agreements
- Increase in Workplace Safety and Insurance Board (WSIB) expense based on Board claim experience
- Decrease in the amortization of future Retirement Gratuity Expense as 2023-2024 was the final year for this expense

# Supply Staff \$3.1 million

- Supply costs remain a cost pressure both locally and provincially
- Sick time utilization has begun to stabilize
- Replacement costs are creating cost pressures as more jobs are filled and recruitment efforts yield more successful candidates
- Represents supply costs (sick time) for school-based staff

# Professional Development 0.45 million

- Additional Professional Development allocation for Educational Assistant and OCTU orientation
- Increase in some allocations based on increase in Core Funding due to enrolment increase

# Information Technology \$2.3 million

- Firewall upgrades
  - 4-year plan starting in 2023-24
  - \$360,000 per year
- Switch and Wireless Access Point Refresh
  - 5-year refresh plan starting in 2024-2025:
    - \$610 K per year for switches
    - \$681 K per year for wireless access points
- Grade 9 Student Laptops
  - 2<sup>nd</sup> year of laptop (versus iPad) rollout
  - Approximately 3500 laptops per year
  - Financed over 4 years

# Transportation \$1.8 million

- 2024-2025 represents the second year of implementation of the new transportation funding formula
- Ministry of Education continues to refine the model with ongoing routing simulations based on the Common Reference Standards
- For the 2024-2025 school year, notable changes are:
  - Increase in number of routes due to increased enrolment
  - Increase in carrier rates based on Ministry funded increases
  - Driver recruitment and retention bonus
  - Fuel and operating cost increases

# Bill 124 Remedy \$24.3 million

- School Boards are required by direction of a central Memorandum of Settlement (MOS) to process retroactive payments to eligible staff. These payments will be calculated for those who received compensation in that school year
- Remedy is calculated for union groups as follows:
  - September 1, 2019: 1% increase + 0.75% increase for Bill 124 remedy
  - September 1, 2020: 1% increase + 0.75% increase for Bill 124 remedy
  - September 1, 2021: 1% increase + 2.75% increase for Bill 124 remedy
  - September 1 2022 to August 31, 2024: increase for total Bill 124 remedy
  - The above has been paid out to employees as of August 31, 2024
- School Boards are required to set up a provision for 2024-2025 School Year

# Labour Provision \$2.25 million

- Provision for teacher and occasional teacher salary increases built into the funding benchmarks at 1.25% per year for 2022-23; 2023-24 and 2024-25 - Total provision \$13.445 million
- All other salary increases for non-teaching unions have been built into the salary amounts

# Capital Budget Appendix D

# Capital Budget

	2024/2025	2023/2024	Increase (Decrease)	
	Budget Estimates	Revised Budget	Over 2023/2024 Revised Budget	
	\$	\$	\$	%
<b>Funding Sources:</b>				
Ministry Capital Allocation	39,100,000	48,000,000	(8,900,000)	(18.54%)
Estimated Proceeds of Disposition	8,800,000	500,000	8,300,000	1660.0%
Ministry Capital Debt (Interest) Support Payment	4,282,045 *	4,585,253 *	(303,208)	(6.61%)
Temporary Accommodation	1,402,439	669,740	732,699	109.4%
Amortization	39,503,678	34,561,665	4,942,013	14.3%
<b>Total Funding Sources</b>	<b>\$ 93,088,162</b>	<b>\$ 88,316,658</b>	<b>\$ 4,771,504</b>	<b>5.4%</b>
<b>Expenditures:</b>				
Construction in Progress	47,900,000 +	48,500,000	(600,000)	(1.24%)
Capital Debt Interest	4,282,045 *	4,585,253 *	(303,208)	(6.61%)
Temporary Accommodations	1,402,439	669,740	732,699	109.4%
Amortization	39,503,678	34,561,665	4,942,013	14.3%
<b>Total Expenditures</b>	<b>\$ 93,088,162 ^</b>	<b>\$ 88,316,658 ^</b>	<b>\$ 4,771,504</b>	<b>5.4%</b>

## NOTES

+ Appendix D-1 shows a breakdown of the 2024-25 Construction in Progress projects.

\* The Ministry fully funds the payment of debentures related to previously approved capital projects. These are corresponding revenues and expenses related to the interest payments for these amounts.

^ Each year, the Board prepares its capital budget based on the expected projects to be completed during the year. Sometimes,

# Capital Budget

Construction in Progress	Expenditures	Funding Source					Total Funding Allocated in 2024/25
	Total Estimated Capital Budget	Capital Priorities	Childcare Capital	SRA and SCI	EDC	Proceeds of Disposition	
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
<b>Total</b>	<b>\$ 47,900,000</b>	<b>\$ 11,500,000</b>	<b>\$ 500,000</b>	<b>\$ 27,100,000</b>	<b>\$ -</b>	<b>\$ 8,800,000</b>	<b>\$ 47,900,000</b>

\*This forecast is based on building on neighbourhood site.



# Summary of Staffing Appendix E

# Summary of Staffing

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

# Summary of Staffing

	<u>2024-2025</u> <b>Budget</b> <b>Estimates</b>	<u>2023-2024</u> <b>Revised</b> <b>Budget</b>	<b>Inc (Dec) over</b> <b>2023-24 Rev.</b> <b>Budget</b>
<b>Program Support</b>			
Board Administration & Governance	135.50	126.50	9.00
School Operations	426.50	426.50	0.00
Transportation	6.00	6.00	0.00
<b>Total Program Support</b>	<b>568.00</b>	<b>559.00</b>	<b>9.00</b>
<b>Capital</b>			
School Renewal	7.00	7.00	0.00
<b>Total Staff</b>	<b>5,575.01</b>	<b>5,495.58</b>	<b>79.43</b>

# Support for Student Funds

<b>Bargaining Group</b>	<b>Full-time Equivalent (FTE)</b>
Elementary Teachers (ETFO)	16.60
Secondary Teachers (OSSTF)	7.33
Educational Assistants/Child Youth Care Practitioners	19.50
Caretaker/Maintenance (CUPE)	9.00
Office, Clerical, and Technical (OCTU)	2.50
Professional Student Services Professional (PSSP)	5.50
<b>Total</b>	<b>60.43</b>

# Elementary Teachers 11.10 FTE

- Increase elementary enrolment
- Increase in school-based Learning Resource Teachers and reduction of System Learning Resource Teachers
- Math Facilitators maintained to support Math Recovery for students in grade 9 through REP funding
- Teaching Supports added to support Reading Intervention in Kindergarten to Grade 3 maintained through REP funding
- Reduction of teachers added to support students as they transition from grade 7 & 8 to a de-streamed grade 9, as this REP funding has been removed in 2024-25

# Secondary Teachers (19.17 FTE)

- Increased secondary enrolment
- Increase in school based Special Class Teachers
- Increase in Library teachers to support our students
- Increase in ESL/ELD teachers to support our student needs
- Reduction in System Learning Resource Teachers to be repurposed for school-based needs
- Math Facilitators maintained to support Math Recovery through REP
- Reduction of teachers added to support students as they transition from grade 7 & 8 to a de-streamed grade 9, as this REP funding has been removed in 2024-25

# Education Worker 67 FTE

Educational Assistants 64.0 FTE / Child and Youth Care Practitioners 10.0 FTE

- Additional positions added to meet the needs of our students
- 19.0 FTE Temporary positions added one time funding as a result of changes in Core Education Funding
  - 15 Educational Assistants
  - 4 Child and Youth Care Practitioners

Designated Early Childhood Educators (7.0) FTE

- Decrease due to decrease projected kindergarten enrolment

# Professional and Paraprofessional 10.00 FTE

System Navigator (Human Rights and Equity Department)	1.00
Occupational Therapist	1.00
Manager Speech Language, Vision, Audiology	1.00
Library Technicians	7.00
Board Certified Behaviourial Analysts	1.50
Secondary Communication Navigation Specialist	(1.00)
Child Care Liaison Staff	<u>(0.50)</u>
	<b>10.00</b>

# System Principals & Consultants (10.0 FTE)

Alternative Education Vice-Principal	(1.00)
Specialized Services Principal	<u>(1.00)</u>
	<b>(2.00)</b>
Specialized Services Consultant (Powerschool)	(1.00)
K-12 Program Consultants	<u>(7.00)</u>
	<b>( 8.00)</b>
	<b>(10.00)</b>

# School Administration 11.50 FTE

Elementary Vice-Principal	4.00
Secondary Vice-Principal	<u>1.00</u>
	<b>5.00</b>
Elementary Office Assistants	7.00
Elementary Remote School Office Administrator	<u>(0.50)</u>
	<u>6.50</u>
	<b>11.50</b>

# Board Administration 9.00 FTE

<b>Board Administration Changes</b>	
Student Trustee	1.00
Financial Services Coordinator	1.00
Payroll and Pension Coordinator (temporary in 2023-24)	1.00
Communications Officer (temporary in 2023-24)	1.00
Employee Support and Wellness Specialist (temporary in 2023-24)	2.00
School Financial Support (temporary in 2023-24)	1.00
Labour Relations Officer (temporary in 2023-24)	1.00
Employment Equity Recruitment Officer (temporary in 2023-24)	1.00
<b>TOTAL</b>	<b>9.00</b>

# Recommendation

# Guiding Principles (Staffing)

- Intentional pathway of service
- Alignment with Multi-Year Strategic Plan
- Use of data to inform decisions
- Ongoing monitoring
- Maximize support in schools
- Prioritize leadership development
- Effective stewardship of resources
- Responsive and flexible service
- Avoid duplication of service
- Fostering a culture of human rights
- Empowering principals and vice-principals and respecting local autonomy
- Maximize in-school staffing that works directly with students
- Effective, responsive supports to schools that are timely and flexible as needs change
- Interdisciplinary whole school approach to creating inclusive and safe learning environment that support students, staff and communities.

# 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.