



Halton
District
School
Board

2022/2023 Draft Budget

Wednesday, May 11, 2022

Learn • Grow • Inspire



TOGETHER

Presentation Overview

- 01 | Budget Development Process
- 02 | Enrolment and Revenue Review
- 03 | Budget Pressures and Expenses
- 04 | Capital Projects
- 05 | Financial Position
- 06 | 2021/2022 Year End Projection

2022/2023 Budget Development Objectives



- Supporting the 2020-2024 Multi-Year Plan strategic priorities
- Alignment of resources to 2022/2023 Annual Operational Plan
- Alignment of resources to 2022/2023 Special Education Plan
- Alignment of resources to address the Corporate Risk Profile
- Accountability over financial resources
- Regulatory compliance

Budget Development Process – Key Dates



2022/2023 Enrolment

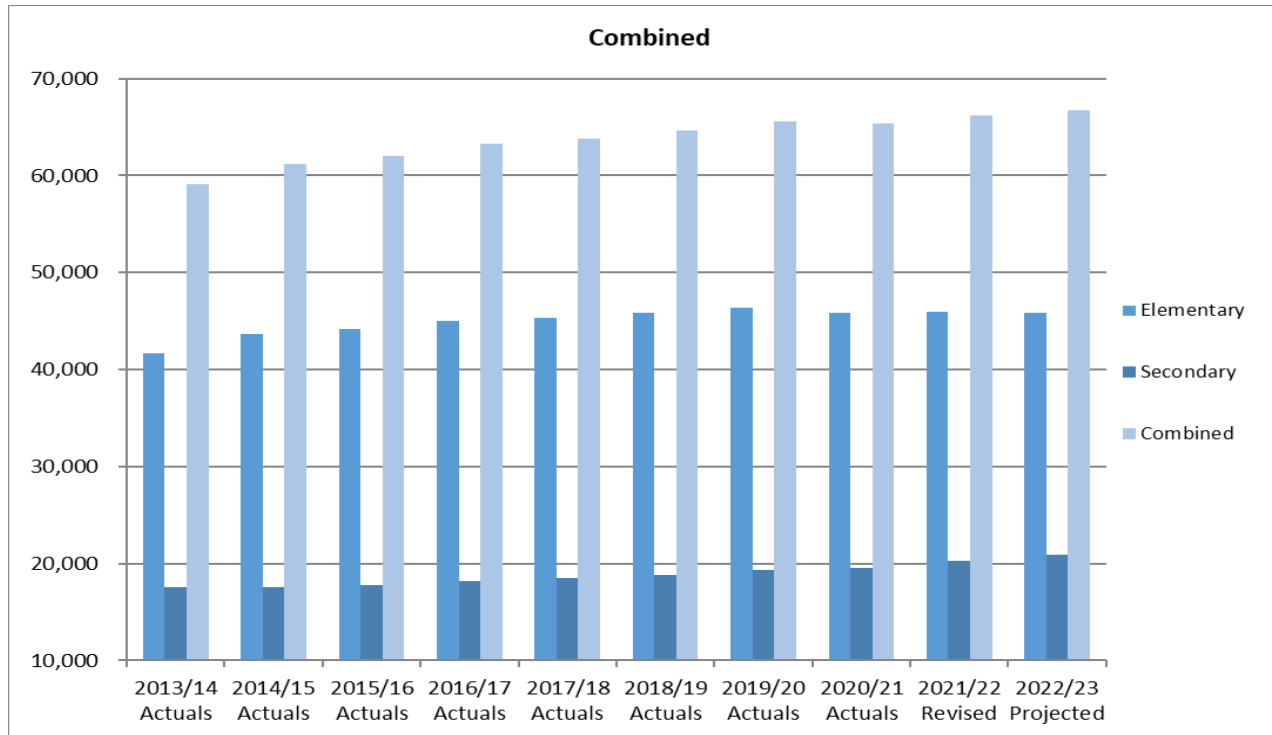
	2022/23 Projection***	2021/22 Revised Estimates*	Enrolment Increase (Decrease)	% Increase (Decrease)
Elementary	45,826.00	45,927.00	(101.00)	(0.22%)
Secondary	20,906.24	20,310.65	595.59	2.93%
	66,732.24	66,237.65	494.59	0.75%
	2022/23 Projection***	2021/22 Original Budget**	Enrolment Increase (Decrease)	% Increase (Decrease)
Elementary	45,826.00	45,754.00	72.00	0.16%
Secondary	20,906.24	20,630.59	275.65	1.34%
	66,732.24	66,384.59	347.65	0.52%

* Enrolment based on **Actual** October 31/21 and **Projected** March 31/22

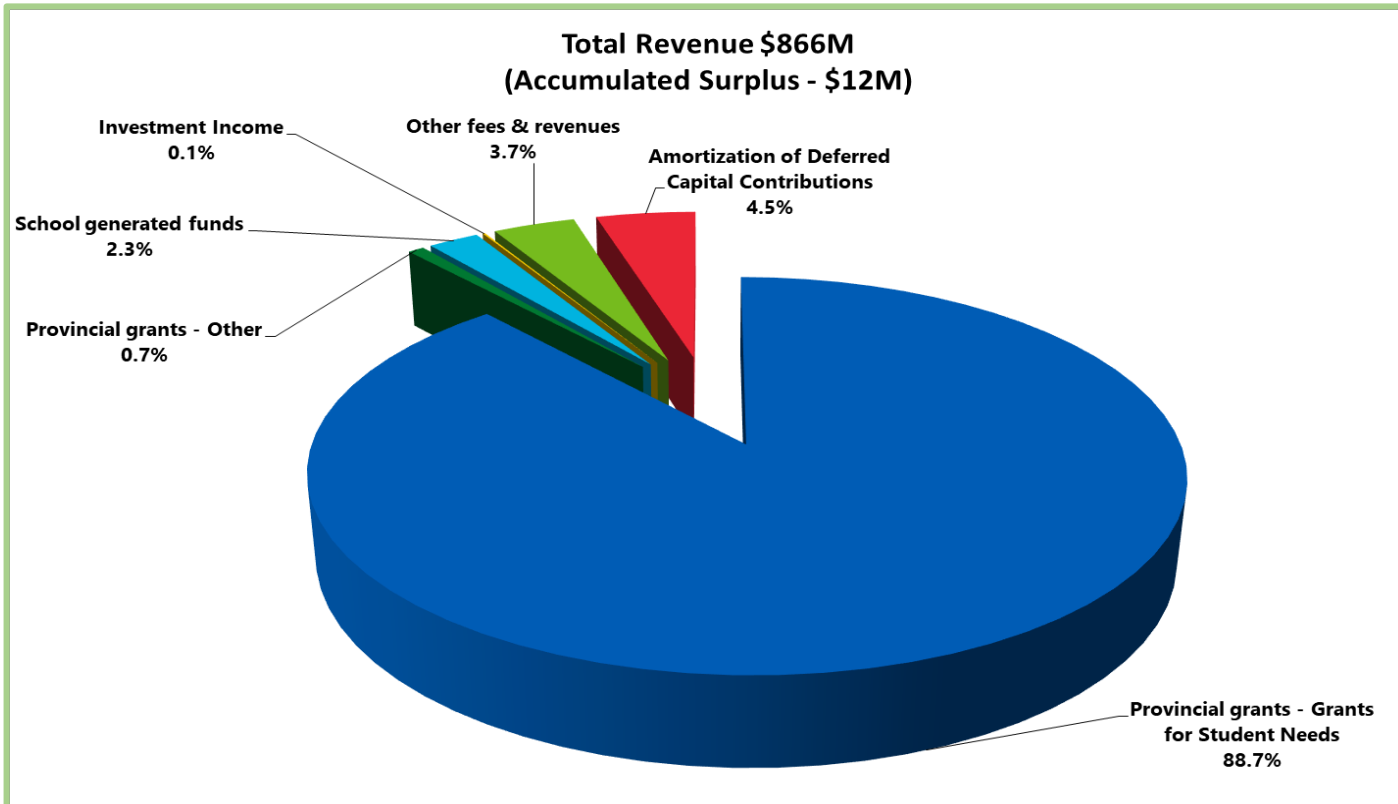
** Enrolment based on **Projected** October 31/21 and **Projected** March 31/22

*** Enrolment based on **Projected** October 31/22 and **Projected** March 31/23

Enrolment History



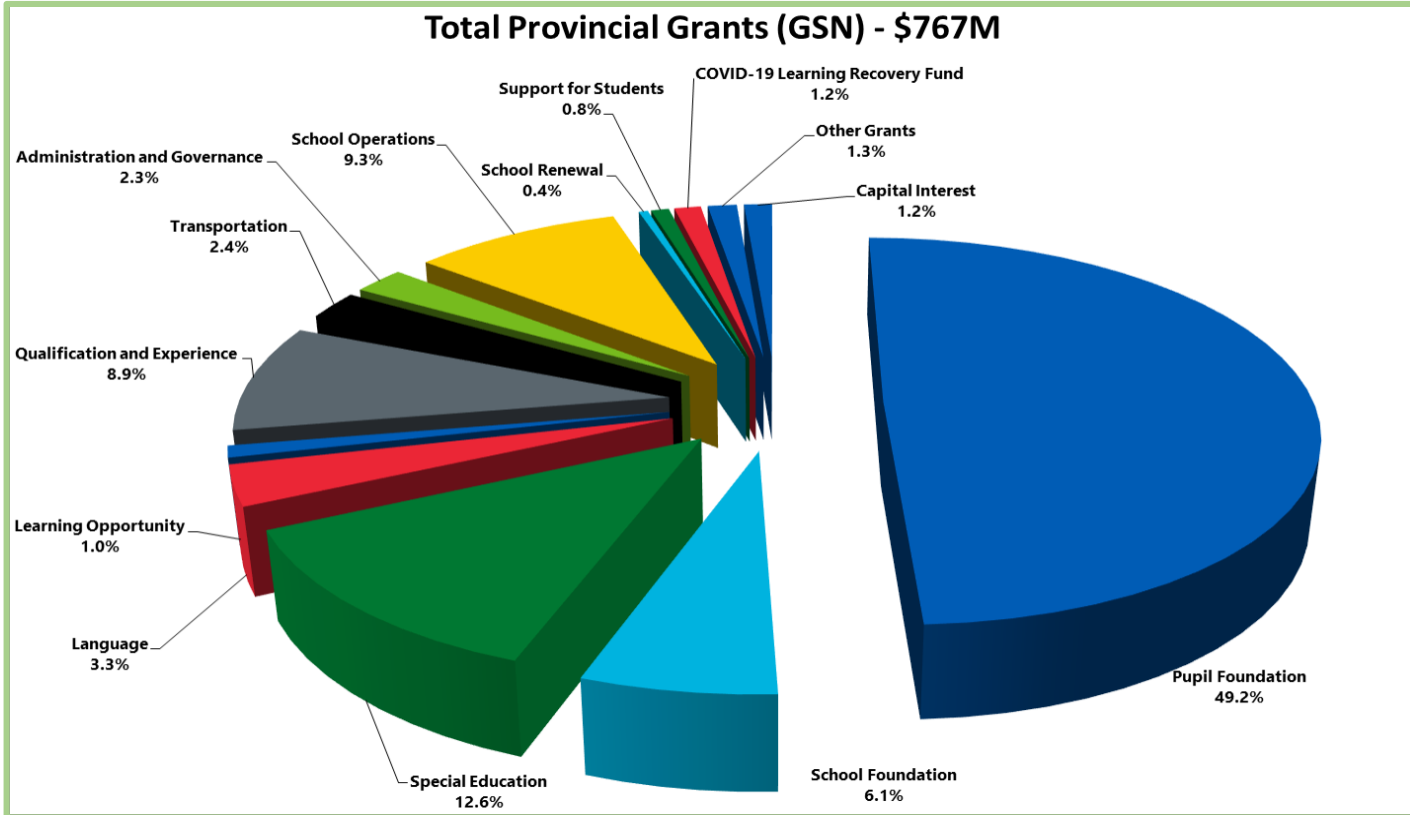
2022/2023 Revenue



2022/2023 Revenue

	2022/2023 Draft Budget	2021/2022 Budget	Increase (Decrease)
Revenue			
Provincial Grants - Grants for Student Needs	\$ 767,492,484	\$ 741,201,636	\$ 26,290,848
Provincial Grants - Other	6,378,579	8,291,864	(1,913,285)
Federal Grants	1,968,893	2,001,386	(32,493)
School Generated Funds	20,000,000	12,000,000	8,000,000
Investment Income	877,000	1,350,000	(473,000)
Other Fees & Revenues	30,435,775	24,969,772	5,466,003
Amortization of Deferred Capital Contributions	39,305,583	33,474,534	5,831,049
Total Revenue	\$ 866,458,314	\$ 823,289,192	\$ 43,169,122
Less Transfer (To)/From Accumulated Surplus	(11,943,934)	(7,350,483)	(4,593,451)
Revenue Net of Transfer (To)/From Accumulated Surplus	\$ 854,514,380	\$ 815,938,709	\$ 38,575,671

2022/2023 Revenue – Grants for Student Needs



2022/2023 Revenue – Grants for Student Needs

General Operating Allocation	2022/2023 Draft Budget	2021/2022 Budget	Increase/ (Decrease)
Pupil Foundation	\$ 378,642,117	\$ 371,344,321	\$ 7,297,796
School Foundation	46,641,270	45,205,048	1,436,222
Special Education	96,554,429	94,356,950	2,197,479
Language	25,496,516	25,247,042	249,474
Learning Opportunity	7,435,220	7,583,889	(148,669)
Adult and Continuing Education and Summer School	2,435,380	2,757,217	(321,837)
Qualification and Experience	64,202,207	63,275,698	926,509
Early Childhood Educator Qualification and Experience	4,120,365	4,013,415	106,950
New Teacher Induction Program (NTIP)	468,970	409,896	59,074
Transportation	18,281,504	18,087,241	194,263
Administration and Governance	17,671,799	17,352,062	319,737
School Operations	67,266,575	65,464,956	1,801,619
Community Use of Schools	883,533	874,879	8,654
Indigenous Education	2,569,814	914,909	1,654,905
Mental Health and Well-Being	2,842,877	1,874,395	968,482
Supports for Students Fund	6,073,728	5,957,781	115,947
Program Leadership	1,000,496	999,389	1,107
COVID-19 Learning Recovery Fund	9,057,528	-	9,057,528
Temporary Accommodation	2,870,129	1,786,047	1,084,082
School Renewal	10,560,862	10,483,683	77,179
Capital Interest (Debt and Short Term)	9,570,027	10,288,468	(718,441)
Other	291,546	291,579	(33)
Transferred to Deferred Capital Contribution	(7,444,408)	(7,367,229)	(77,179)
Total Draft Grants for Student Needs (GSN)	\$ 767,492,484	\$ 741,201,636	\$ 26,290,848

Increased Indigenous allocation based on increased enrolment in courses offered

Covid supports extended one more year, and increase in temp. accommodation grant

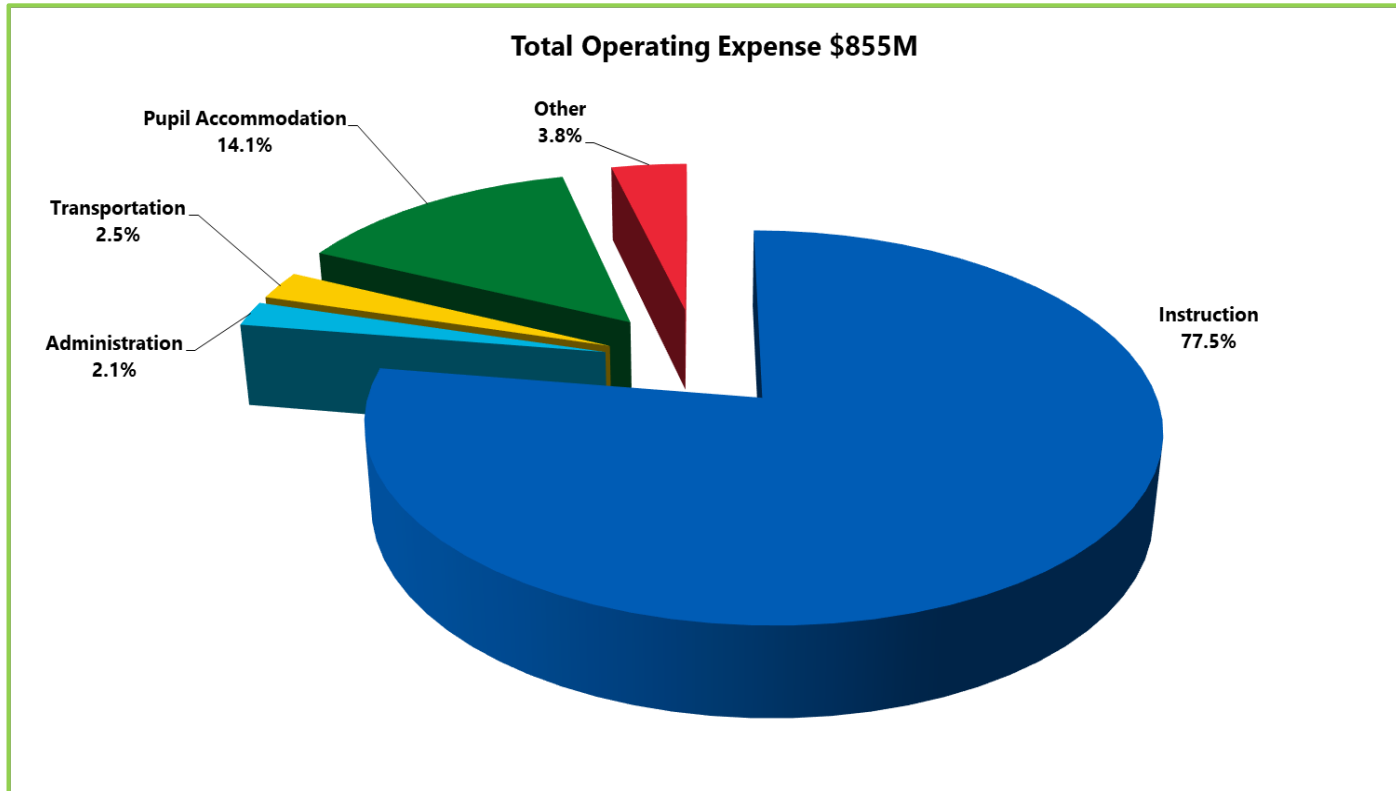
Increase due to enrolment growth, compensation benchmarks and inflation increases

Additional PPFs transferred to the GSN, and new Mental Health and Special Education funding

2022/2023 Revenue

	2022/2023 Draft Budget	2021/2022 Budget	Increase (Decrease)
Other Revenue			
Tuition Fees	\$ 5,731,800	\$ 5,986,375	\$ (254,575)
Rental Income	2,154,476	2,563,623	(409,147)
Miscellaneous Income	330,945	1,020,324	(689,379)
Secondments	2,218,554	1,899,450	319,104
Education Development Charge (EDC)	20,000,000	13,500,000	6,500,000
Total Other Fees & Revenues	\$ 30,435,775	\$ 24,969,772	\$ 5,466,003

2022/2023 Expense



2022/2023 Expense by Ministry Category

	2022/2023 Draft Budget	2021/2022 Budget	Increase (Decrease)
Instruction	\$ 662,287,076	\$ 639,647,034	\$ 22,640,042
Administration	18,115,972	17,412,720	703,252
Transportation	21,328,918	19,747,951	1,580,967
Pupil Accommodation	120,672,999	113,394,915	7,278,084
School Generated Funds	20,000,000	12,000,000	8,000,000
Other	12,109,415	13,736,089	(1,626,674)
Total Expenditures	\$ 854,514,380	\$ 815,938,709	\$ 38,575,671

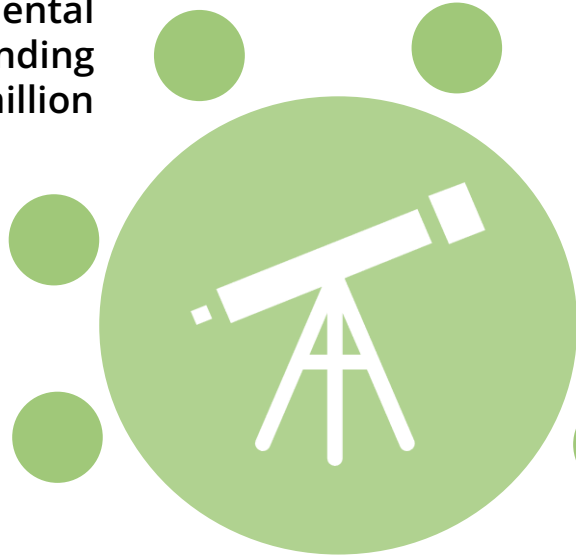
2022/2023 Budget Pressures

Special Education and Mental Health needs exceed funding by approx. \$18 million

Maintaining learning recovery supports beyond December amount to approx. \$3 million

Temporary accommodations costs continue to surpass grant by approx. \$1 million

Increasing supply costs and challenges to secure coverage across the system



Lower virtual school registrations leading to incremental costs of approx. \$2 million

Increased facilities costs (utilities, maintenance, cleaning) due to inflation and market conditions

Increased transportation costs due to growth, programming, fuel escalator and inflation, approx. \$3 million over allocation

Unfunded increases in statutory benefits rates of approx. \$2.3 million

2022/2023 Expense - Instruction

	2022/2023 Draft Budget	2021/2022 Budget	Increase (Decrease)
Instruction			
Classroom Teachers	\$ 440,140,779	\$ 424,507,583	\$ 15,633,196
Supply Staff	23,289,269	21,956,234	1,333,035
Educational Assistants	50,916,782	49,497,712	1,419,070
Early Childhood Educators	15,451,830	15,404,496	47,334
Textbooks and Supplies	22,195,073	22,032,706	162,367
Computers	3,841,362	3,448,961	392,401
Professionals, Para-professionals & Technical	28,064,058	25,666,567	2,397,491
Library and Guidance	12,590,542	14,146,113	(1,555,571)
Staff Development	3,596,705	3,684,926	(88,221)
Department Heads	872,261	875,875	(3,614)
Principals and Vice-Principals	31,261,337	29,680,242	1,581,095
School Office	19,429,669	19,025,794	403,875
Coordinators and Consultants	8,289,149	7,124,978	1,164,171
Continuing Education	2,348,260	2,594,847	(246,587)
Instruction Total	\$ 662,287,076	\$ 639,647,034	\$ 22,640,042

Addition of FTEs to support special needs, learning gaps, and well-being

Increases to salary benchmarks, benefits rates, and step movements

New and increased GSN grants for specific purposes

2022/2023 Expense – Administration & Transportation

	2022/2023 Draft Budget	2021/2022 Budget	Increase (Decrease)
Administration & Governance			
Trustees	\$ 339,324	\$ 338,476	\$ 848
Director and Supervisory Officers	3,107,147	3,123,409	(16,262)
Board Administration	14,539,829	13,821,163	718,666
Amortization - Administration	129,672	129,672	-
Total	\$ 18,115,972	\$ 17,412,720	\$ 703,252

Increases to salary & benefits, software maintenance and upgrade fees

	2022/2023 Draft Budget	2021/2022 Budget	Increase (Decrease)
Transportation			
Pupil Transportation	\$ 20,934,185	\$ 19,477,951	\$ 1,456,234
Transportation - Provincial Schools	394,733	270,000	124,733
Transportation Total	\$ 21,328,918	\$ 19,747,951	\$ 1,580,967

Increases for programming needs

2022/2023 Expense – Pupil Accommodation & Other

	2022/2023 Draft Budget	2021/2022 Budget	Increase (Decrease)
Pupil Accommodation			
School Operations and Maintenance	\$67,785,482	\$65,679,000	\$2,106,482
School Renewal	3,116,454	3,116,454	-
Other Pupil Accommodation (Interest)	9,749,116	10,415,798	(666,682)
Amortization - Pupil Accommodation	40,021,947	34,183,663	5,838,284
Pupil Accommodation Total	\$120,672,999	\$113,394,915	\$7,278,084

Increases to salary & benefits, utilities, and cleaning & maintenance contracts

	2022/2023 Draft Budget	2021/2022 Budget	Increase (Decrease)
School Generated Funds	\$20,000,000	\$12,000,000	\$8,000,000
Other Expense			
Priorities and Partnership Funds and Secondments	10,566,026	12,192,700	(1,626,674)
Financing Cost (Capital Projects)	543,389	543,389	-
Provision for Contingencies	1,000,000	1,000,000	-
Other Expense Total	\$12,109,415	\$13,736,089	\$(1,626,674)

Shift of PPFs for COVID-19 support to the GSN

2022/2023 Expense – Salary & Benefits

Salary & Benefits Increases/(Decreases):

	\$
Step increments	8,113,955
Estimated Cost of Across the Board 1% effective September 2022	6,168,376
Net Staffing Changes	7,878,322
Increase in Statutory Benefit Rates (CPP,EI)	2,275,075
Increase in Employee Life, Health Trusts	136,632
Decrease in WSIB	(995,554)
Increase in Supply Teachers	877,403
Teacher Retirements	(1,488,852)
Staff turnover and leaves	(447,528)
Total Increase in Salary & Benefits	<u>\$ 22,517,829</u>

2022/2023 Expense – Non-Salary

Non-Salary Increases/(Decreases):

School Generated Funds	\$ 8,000,000
Amortization on School Buildings	5,838,284
Transportation	1,580,967
School Operations and Maintenance	1,363,488
Indigenous Board Action Plan	700,243
Utilities	548,376
Software Fees and Licenses	347,991
Capital Interest	(666,682)
Priorities and Partnerships Funds and Secondments	(1,626,674)
Miscellaneous	(28,151)
Total	\$ 16,057,842

2022/2023 FTE Staff

	A 2022/2023 Budget	B 2021/2022 Revised	A-B Variance	C 2021/2022 Budget	A-C Variance
INSTRUCTION					
Teachers	4,159.4	4,150.9	8.5	4,042.8	116.6
Early Childhood Educators	276.0	293.0	(17.0)	276.0	0.0
Educational Assistants	888.0	881.2	6.8	866.2	21.8
Professionals, Paraprofessionals and Technical	311.6	308.0	3.6	288.4	23.2
Library and Guidance	142.6	150.1	(7.5)	149.8	(7.2)
Principals and Vice-Principals	215.6	214.6	1.0	212.2	3.4
School Office	281.0	280.1	0.9	279.1	1.9
Coordinators and Consultants	69.2	60.2	9.0	60.2	9.0
Continuing Education	4.0	4.0	0.0	4.0	0.0
INSTRUCTION TOTAL	6,347.4	6,342.1	5.3	6,178.7	168.7

2022/2023 FTE Staff

	A 2022/2023 Budget	B 2021/2022 Revised	A-B Variance	C 2021/2022 Budget	A-C Variance
ADMINISTRATION					
Trustees (including Student Trustees)	13.0	13.0	0.0	13.0	0.0
Director and Supervisory Officers	13.0	13.0	0.0	13.0	0.0
Board Administration	102.5	99.5	3.0	99.0	3.5
ADMINISTRATION TOTAL	128.5	125.5	3.0	125.0	3.5
PUPIL ACCOMMODATION					
School Operations and Maintenance	388.5	388.2	0.3	388.7	(0.2)
OTHER	15.4	17.0	(1.6)	17.0	(1.6)
GRAND TOTAL	6,879.8	6,872.8	7.0	6,709.4	170.4

Key Additions to Base Staffing

- 1 Learning Disabilities Reading Support Teacher
- 1 Behaviour Analyst
- 1 Speech Language Pathologist
- 9 Self contained classroom teachers
- 2 Child and Youth Counsellors
- 2 Social Workers
- 1 System Principal - Indigenous Rights and Education
- 6 Indigenous Instructional Resource Teachers
- 2 Indigenous Student Support Coordinators
- 1 Research Officer



2022/2023 COVID-19 Supports

- 48 Elementary Teachers (including IRTs and LD Reading Supports)
- 11 Secondary Teachers (including Numeracy IRTs)
- 1 Administrator for Virtual Schools
- 26 Educational Assistants
- 1 Speech Language Pathologist
- 6 Child and Youth Counsellors
- 2 Social Workers
- 2 Caretakers
- Occasional Teaching support



Total Supports: \$9,057,528

New Initiatives in 2022/2023

- Right to Read Training and Resources
- Graduation Coach for Black Students
- School Electronic Forms Software

- **Total Invested: \$485,000**



MYP Initiatives Continuing in 2022/2023

- Structured Learning Class Pilot
- Mental Health Strategy Initiatives
- Staff Well-Being Initiatives
- Active and Sustainable School Travel
- EcoSchools
- Facilities Co-op Student
- **Total Invested: \$481,000**



2022/2023 Capital Budget

	Capital Expense	Ministry Approved Capital Financing				Board Allocated Capital Funding	Total Financing
		Ministry Funded	Education Development Charges	Proceeds of Disposition	Total Financing per EFIS	Accumulated Surplus	
New Schools - Land	94,511,350	-	94,511,350	-	94,511,350	-	94,511,350
New and Existing Schools (Additions) Building, Equipment and Land Prep*	15,804,337	12,362,015		3,092,322	15,454,337	350,000	15,804,337
Child Care/Child and Family Centre**	2,520,373	2,520,373		-	2,520,373	-	2,520,373
School Renewal	11,444,408	7,444,408		4,000,000	11,444,408	-	11,444,408
School Condition Improvement	21,076,858	21,076,858		-	21,076,858	-	21,076,858
Covid-19 Resilience Infrastructure Stream (CVRIS)	750,000	750,000		-	750,000	-	750,000
	146,107,326	44,153,654	94,511,350	7,092,322	145,757,326	350,000	146,107,326

* Includes expenditures for Ministry approved projects - Milton #11 elementary, Milton #12 elementary, Oakville #3 elementary and the New Oakville SS.

** This represents the Ministry funding provided for the approved Child Care Centre projects at Milton #12 elementary, Oakville #3 elementary and the New Oakville SS.

2022/2023 Capital Projects

New School Construction:

- Elsie MacGill SS – Final construction
- Rattlesnake Point PS – Final construction
- Milton #12 PS – Ongoing construction
- Milton #13 PS – Consulting and land purchase
- Oakville #3 PS – Consulting and land purchase
- New Oakville HS – Consulting and land purchase

Other:

- T.A. Blakelock HS – Phase 1 of renovations
- Various Renewal and School Condition projects
- CVRIS projects – Final construction

2022/2023 Financial Position

	2022/2023 Draft Budget
Total Revenue	866,458,314
Transfer (to)/from Accumulated Surplus	(11,943,934)
Total Expenditures	854,514,380
Operating Budget Balance	-

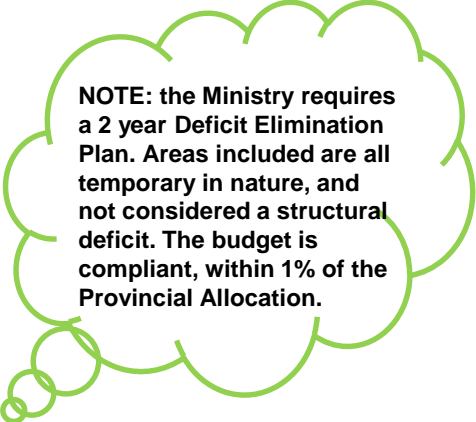
2022/2023 Financial Position

	2022/2023 Budget	2021/2022 Budget	Increase (Decrease)
Available for Compliance - Unappropriated	(4,764,941)	(3,638,488)	(1,126,453)
Available for Compliance - Internally Appropriated			
Operating:			
Multi-Year Plan Supports	(2,266,000)	(1,361,000)	(905,000)
Closing The Gap	-	(240,000)	240,000
Capital:			
Committed Capital Projects - Non-Ministry Funded	(261,562)	(280,268)	18,706
Committed Sinking fund interest earned	-	-	-
Total Internally Appropriated	(2,527,562)	(1,881,268)	(646,294)
Total Accumulated In-Year Surplus/(Deficit) for Compliance	(7,292,503)	(5,519,756)	(1,772,747)
Unavailable for Compliance - Externally Appropriated			
Retirement Health, Dental	-	56,102	(56,102)
Interest to be Accrued	195,912	192,670	3,242
Committed Capital Projects - Non-Ministry Funded	(361,884)	(335,942)	(25,942)
Committed Sinking fund interest earned	(222,591)	(222,591)	-
Revenues recognized for land - EDC	19,625,000	13,180,000	6,445,000
Total Unavailable for Compliance - Externally Appropriated	19,236,437	12,870,239	6,366,198
Total Transfer To (From) Accumulated Surplus	11,943,934	7,350,483	4,593,451

2022/2023 Financial Position

Temporary Expenses/Reduction in Revenue included in 2022/2023 Budget

Temporary reduction in Tuition Fees	2,000,000
Increase in Supply staff budgets due to COVID-19	1,752,000
Provision for Contingency	1,000,000
Other temporary staff	700,000
Temporary IRTs in excess of Tutoring funding	600,000
New Initiatives including Right to Read, Grad Coach and School Electronic Forms Software	485,000
Multi-Year Plan Initiatives	481,000
COVID-19 Related Supplies/Services	205,000
Software Upgrade	70,000
Deficit to be Eliminated	7,293,000



NOTE: the Ministry requires a 2 year Deficit Elimination Plan. Areas included are all temporary in nature, and not considered a structural deficit. The budget is compliant, within 1% of the Provincial Allocation.

2022/2023 Financial Position

- ➔ Boards are allowed to submit a budget within 1% compliance (\$7.5 million for 2022/2023)
- ➔ Draft financial position shows an in-year deficit of \$7.3 million or 0.97%
- ➔ Unappropriated in-year deficit of \$4.8 million (or 0.63%) resulted mainly due to:
 - international students enrolment decline
 - growing special programming needs and transportation
 - inflationary increases to resources and services
- ➔ The main areas of expenses that exceed funding, putting pressure on our budget, include:
 - Special Education and Mental Health (approx \$18 million over funding)
 - Student Transportation (approx \$3 million over funding)
 - Temporary Student Accommodations (approx \$1 million over funding)



2021/2022 Year End Projections

- 01 | Enrolment
- 02 | Revenue
- 03 | Expenses
- 04 | Accumulated Surplus

2021/2022 Year End Projection - Enrolment

	Projection 2021/2022	Revised Estimates 2021/2022	Projected Growth (Decline)	% Change
Elementary				
Burlington	12,231.00	12,276.00	(45.00)	(0.4%)
Oakville	16,029.50	16,050.00	(20.50)	(0.1%)
Milton	13,523.50	13,509.00	14.50	0.1%
Halton Hills	4,117.00	4,092.00	25.00	0.6%
Elementary ADE	45,901.00	45,927.00	(26.00)	(0.1%)
Secondary - pupils less than 21 years				
Burlington	5,716.16	5,759.17	(43.01)	(0.8%)
Oakville	8,989.31	8,970.83	18.48	0.2%
Milton	3,671.36	3,669.57	1.78	0.1%
Halton Hills	1,916.40	1,911.08	5.32	0.3%
Secondary ADE	20,293.22	20,310.65	(17.43)	(0.1%)
Total Day School ADE	66,194.22	66,237.65	(43.43)	(0.1%)

2021/2022 Year End Projection - Revenue

	2021/2022 Projection	2021/2022 Revised Budget	Less Offsetting Expense/Equity	Increase (Decrease)
Total Revenue				
Grants for Student Needs	742,534,638	744,502,995	(1,162,709)	(805,648)
Provincial Grants - Other	20,890,369	15,790,997	5,099,372	-
Federal Grants	2,001,385	2,001,386	(1)	-
School Generated Funds	6,000,000	8,100,000	(2,100,000)	-
Investment Income	925,000	1,000,000	-	(75,000)
Other Fees & Revenues	25,333,747	26,461,599	(82,606)	(1,045,246)
Amortization of Deferred Capital Contributions	33,696,316	33,696,316	-	-
Total Revenue	831,381,455	831,553,293	1,754,056	(1,925,894)
Less Transfer To (From) Accumulated Surplus	3,295,704	3,280,680	-	15,024
Revenue Net of Transfer To (From) Accumulated Surplus	828,085,751	828,272,613	1,754,056	(1,940,918)

2021/2022 Year End Projection - Expense

	2021/2022 Projection	2021/2022 Revised Budget	Less Offsetting Revenue/Equity	Increase (Decrease)
Instruction	645,596,871	647,448,433	(774,798)	(1,076,764)
Administration	17,738,307	17,703,582	-	34,725
Transportation	19,447,409	19,356,827	212,089	(121,507)
Pupil Accommodation	114,075,479	114,565,005	287,846	(777,372)
School Generated Funds	6,000,000	8,100,000	(2,100,000)	-
Other	25,227,685	21,098,766	4,128,919	-
Total Expenditures	828,085,751	828,272,613	1,754,056	(1,940,918)

2021/2022 Year End Projection – Accumulated Surplus

	2021/2022 Projection	2021/2022 Revised Budget	Increase (Decrease)
Available For Compliance - Unappropriated	(3,903,797)	(3,131,455)	(772,342)
Internally Appropriated:			-
Operating	(6,829,654)	(7,616,321)	786,667
Capital	(261,562)	(261,562)	-
TOTAL AVAILABLE FOR COMPLIANCE	(10,995,013)	(11,009,338)	14,325
Unavailable for Compliance - Externally Appropriated	14,290,717	14,290,018	699
TOTAL ANNUAL SURPLUS/(DEFICIT)	3,295,704	3,280,680	15,024

Note: Additional savings to be determined for use of Tutoring PPF and Year End closing entries for use of reserves.

Questions?

