



2018/2019 Budget Development

May 23, 2018

2018/2019 Budget Development

Agenda

- Budget Objectives
- Status of Budget Development Process/Schedule
- Review of Key Budget Components
 - Enrolment, Revenues, and Expenditures
- Status of Operating Budget as at May 23, 2018
- Resources to Support Multi-Year Plan
- Capital Budget
- 2017/2018 Projection
- Communication/Stakeholder Input

2018/2019 Budget Development

Key Objectives of Budget Development Process

2018/2019 Budget Development

Key Objectives:

- Alignment of financial resources
 - Multi-Year plan
 - Annual Operational Plan
 - Special Education Plan
 - System and Corporate Responsibility
- Identify key assumptions used to prepare the budget
- Identify timelines for budget discussions
- Develop key messages to be included in the communication plan

2018/2019 Budget Development

Budget Development Schedule

2018/2019 Budget Development Schedule

Committee of the Whole – April/May 2018

- Discussion re: Alignment of Financial Resources
 - Multi-Year Plan
 - Annual Operational Plan
 - Special Education Plan
 - System and Corporate Responsibility
- Review of Budget Parameters
 - Preliminary Enrolment 2018/2019
 - Revenue Assumptions
 - Expenditure Assumptions
 - Staffing Assumptions
- Review of Accountability and Reporting Requirements
- Review Trustee Issues/Input
- Review/Implement Process for Stakeholder Input
- Update on Status of Special Education Plan

2018/2019 Budget Development Schedule

Committee of the Whole – April/May 2018

- Review details of 2018/2019 GSN
- Overview of Grant Revenue Calculation (based on GSN release)
- Update on Administrative Council Discussions
- Update on Trustee Input
- Update on Stakeholder Input
- Update on Special Education Plan
- Review Communication Plan

Board Meeting – May/June 2018

- Presentation/Approval of Budget

Submission of Budget to Ministry

2018/2019 Budget Development Reporting Timelines

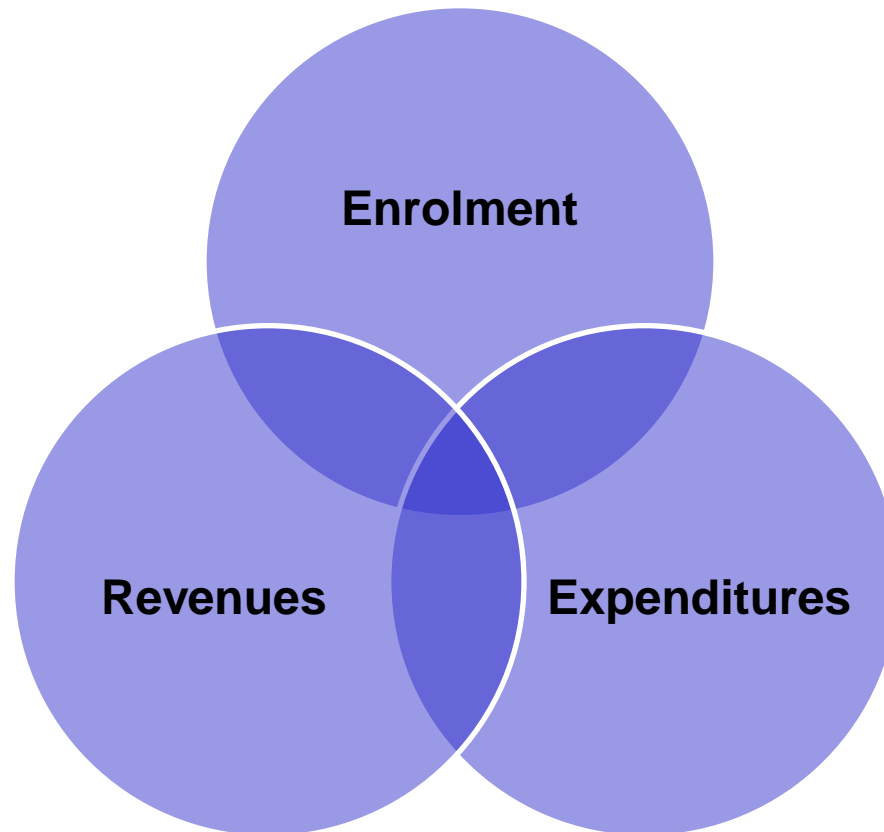
- Estimates – June 29, 2018
 - Approved Budget
 - Projected Oct 31/18 and Projected Mar 31/19 Enrolment

- Revised Estimates – December 14, 2018
 - Revised Budget
 - Actual Oct 31/18 Enrolment and Revised Mar 31/19 Projected Enrolment

- Financial Statements – November 15, 2019
 - Actual Expenditures and Revenues
 - Actual Oct 31/18 Enrolment and Actual Mar 31/19 Enrolment
 - Audited by External Audit Firm

2018/2019 Budget Development

Review of Key Budget Components



2018/2019 Budget Development

Enrolment

2018/2019 Budget Development

Review of Budget Components – Enrolment Projections:

- Enrolment projections form the basis for GSN calculations and staffing
- Enrolment is defined in terms of full-time equivalency (FTE) and average daily enrolment (ADE)
 - FTE: # of minutes of instruction per day / 300
 - ADE calculations are based on 50% of the FTE as of October 31 and March 31
- Enrolment Projections based on:
 - Birth rates, migrations rates, impact of new housing starts and pupil yield rates
 - Catchment population, participation rates
 - District program offerings, retention rates

2018/2019 Budget Development

Key Assumptions - HDSB Enrolment Summary

	2018/19 Projection	2017/18 Revised Estimates*	Enrolment Increase (Decrease)	% Increase (Decrease)
Elementary	45,680.00	45,333.00	347.00	0.77%
Secondary	18,961.48	18,521.79	439.69	2.37%
	<u>64,641.48</u>	<u>63,854.79</u>	<u>786.69</u>	<u>1.23%</u>
	2018/19 Projection	2017/18 Original Budget**	Enrolment Increase (Decrease)	% Increase (Decrease)
Elementary	45,680.00	45,546.00	134.00	0.29%
Secondary	18,961.48	18,692.00	269.48	1.44%
	<u>64,641.48</u>	<u>64,238.00</u>	<u>403.48</u>	<u>0.63%</u>
* Enrolment based on Actual October 31/17 and Projected March 31/18				
** Enrolment based on Projected October 31/17 and Projected March 31/18				

2018/2019 Budget Development

HDSB Enrolment Summary - Elementary

		2017/18	Enrolment	%
	2018/19	Revised	Increase	Increase
	Projection	Estimates	(Decrease)	(Decrease)
Burlington	12,863.00	12,974.00	(111.00)	(0.86%)
Oakville	15,679.00	15,597.00	82.00	0.53%
Milton	12,648.00	12,249.00	399.00	3.26%
Halton Hills	4,490.00	4,513.00	(23.00)	(0.51%)
	<u>45,680.00</u>	<u>45,333.00</u>	<u>347.00</u>	<u>0.77%</u>

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HDSB Enrolment Summary - Secondary

		2017/18	Enrolment	%
	2018/19	Revised	Increase	Increase
	Projection	Estimates	(Decrease)	(Decrease)
Burlington	5,796.02	5,726.52	69.50	1.21%
Oakville	8,670.06	8,366.40	303.66	3.63%
Milton	2,598.61	2,511.51	87.10	3.47%
Halton Hills	1,896.79	1,917.36	(20.57)	(1.07%)
	18,961.48	18,521.79	439.69	2.37%

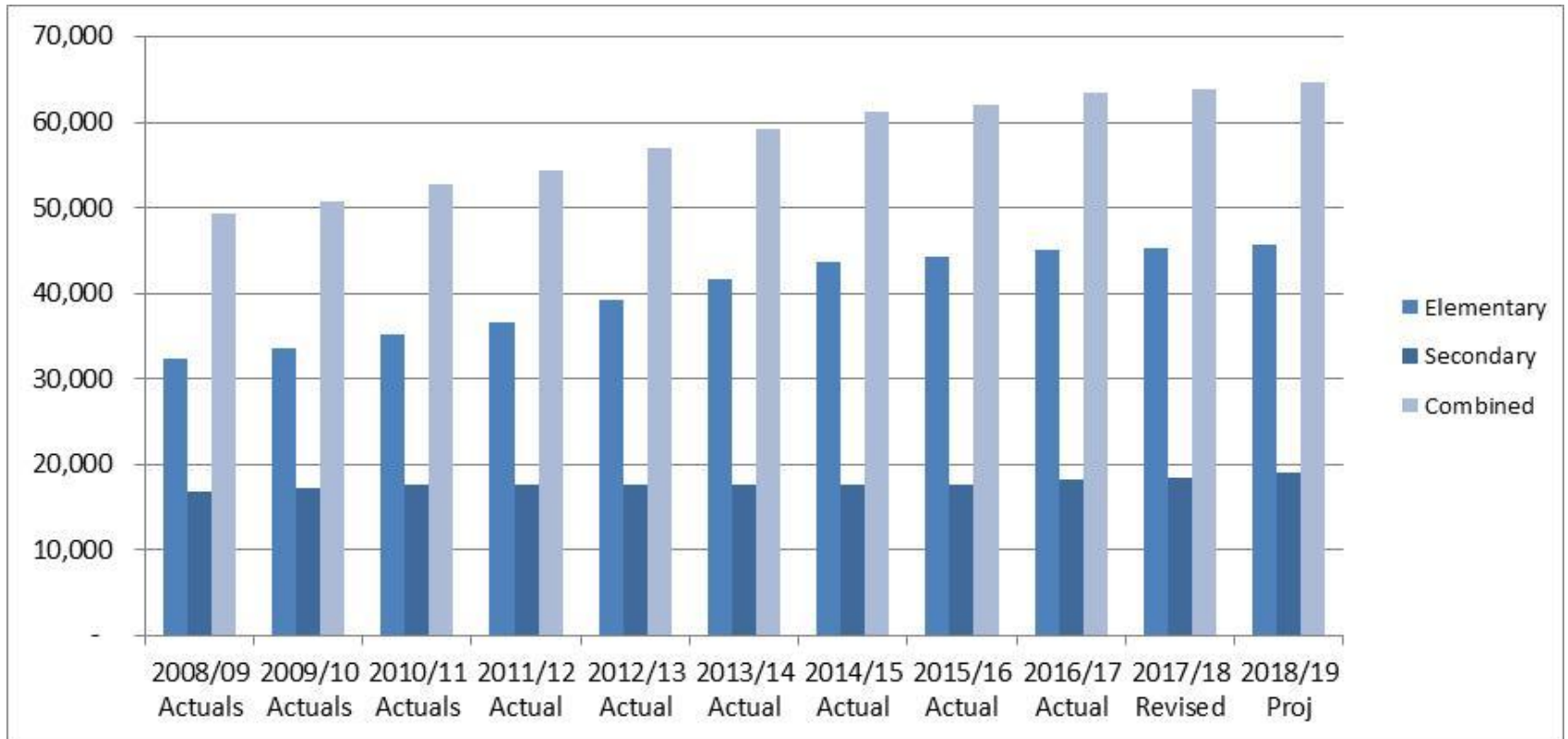
2018/2019 Budget Development

HDSB Enrolment Summary – Combined Elementary & Secondary

		2017/18	Enrolment	%
	2018/19	Revised	Increase	Increase
	Projection	Estimates	(Decrease)	(Decrease)
Burlington	18,659.02	18,700.52	(41.50)	(0.22%)
Oakville	24,349.06	23,963.40	385.66	1.61%
Milton	15,246.61	14,760.51	486.10	3.29%
Halton Hills	6,386.79	6,430.36	(43.57)	(0.68%)
	64,641.48	63,854.79	786.69	1.23%

2018/2019 Budget Development

HDSB Enrolment Summary



2018/2019 Budget Development

Revenues

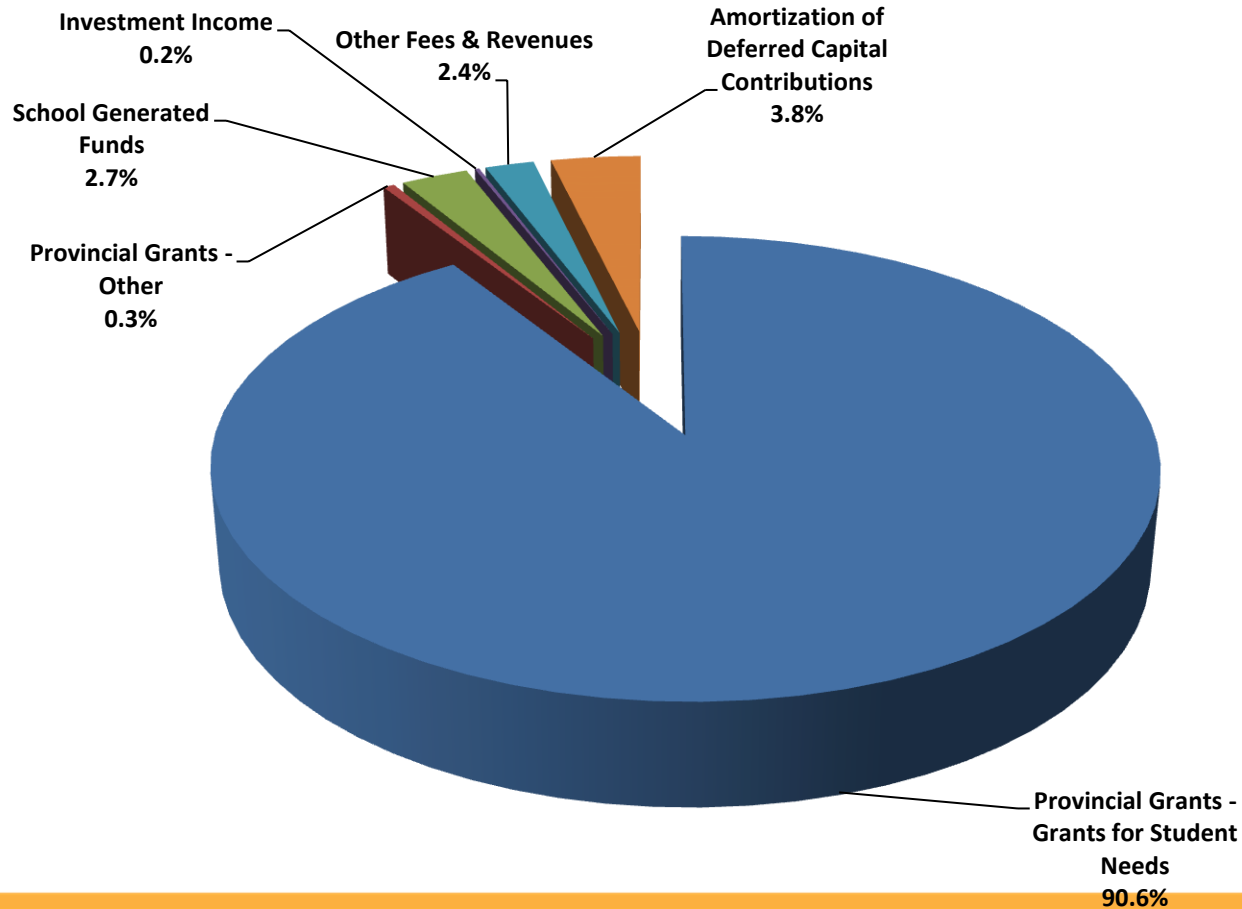
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Review of Key Budget Components - Revenues:

- Revenues
 - Ministry Funding
 - Grants for Student Needs (GSN)
 - Education Program Other (EPO)
- Other Revenues
 - Other Government Funding
 - Tuition Fees
 - Cafeteria/Rental Income
 - Investment Income
 - Other
- Transfer to (from) Accumulated Surplus
- School Generated Funds (school level)

2018/2019 Budget Development

Key Budget Components – Revenues



2018/2019 Budget Development

Projected Revenues

	2018/2019		\$
	Draft	2017/2018	Increase
	Budget	Budget	(Decrease)
Total Revenue			
Grants for Student Needs	\$ 698,694,351	677,453,349	21,241,002
Provincial Grants - Other	2,725,454	2,122,327	603,127
Federal Grants	420,000	283,393	136,607
School Generated Funds	19,000,000	19,000,000	-
Investment Income	500,000	1,250,000	(750,000)
Other Fees & Revenues	25,388,501	20,595,316	4,793,185
Amortization of Deferred Capital Contributions	28,874,331	28,211,674	662,657
Total Revenue	775,602,637	748,916,059	26,686,578
Less Transfer To (From) Accumulated Surplus - Per Ministry Compliance	12,296,470	9,120,184	3,176,286
Revenue Net of Transfer To (From) Accumulated Surplus	\$ 763,306,167	739,795,875	23,510,292

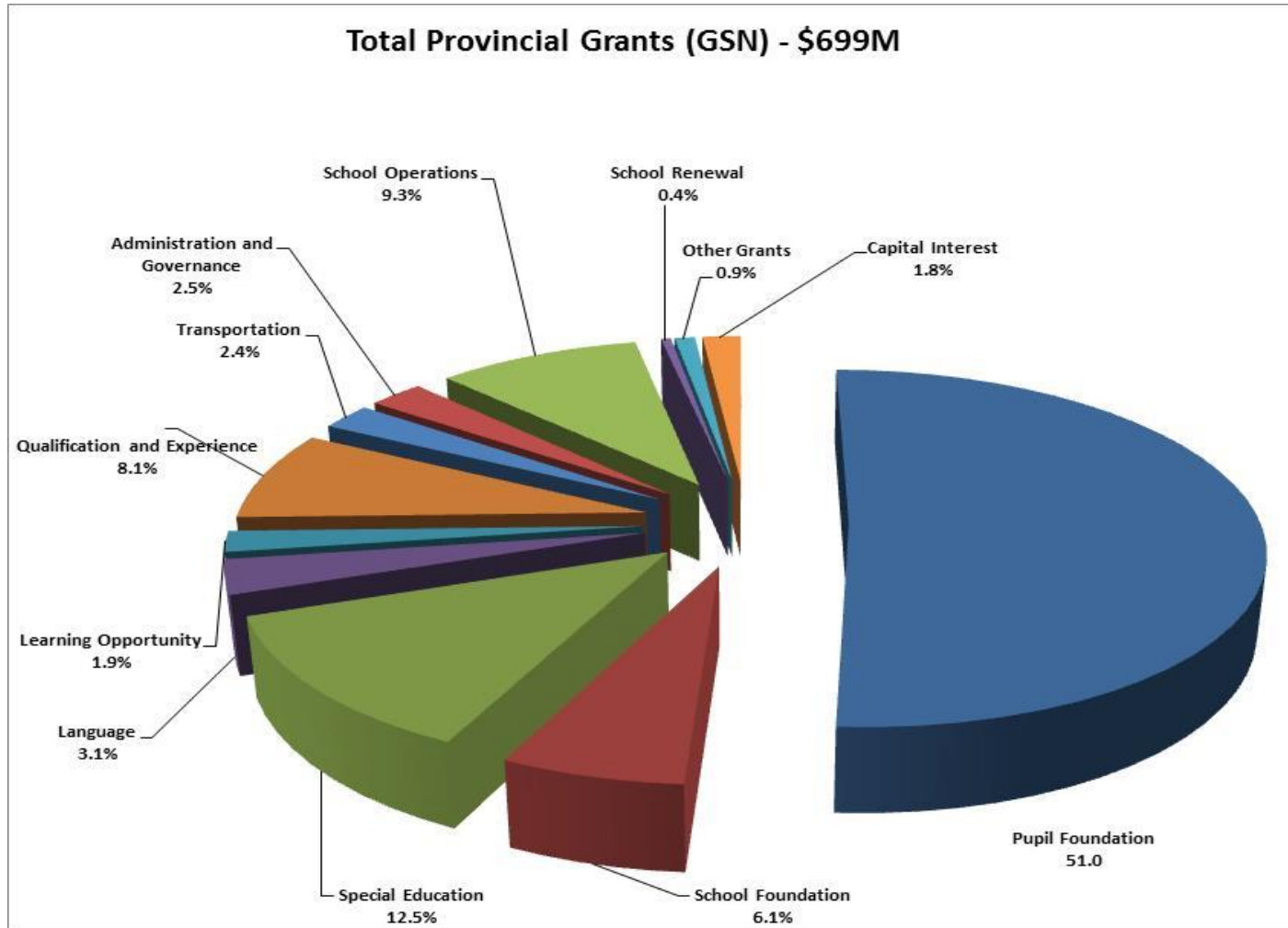
2018/2019 Budget Development

Status as of May 23, 2018

	2018/2019	2017/2018	Increase/ (Decrease)
	Draft Budget	Budget	
General Operating Allocation			
Pupil Foundation	356,216,498	346,969,306	9,247,192
School Foundation	42,639,848	41,850,587	789,261
Special Education	87,370,265	84,068,552	3,301,713
Language	21,580,083	19,222,751	2,357,332
Learning Opportunity	13,218,391	13,373,537	(155,146)
Adult and Continuing Education and Summer School	3,219,417	3,200,805	18,612
Qualification and Experience	52,217,253	49,318,483	2,898,770
Early Childhood Educator Qualification and Experience	4,309,820	4,245,570	64,250
New Teacher Induction Program (NTIP)	602,051	561,983	40,068
Transportation	16,657,997	15,958,383	699,614
Administration and Governance	17,907,333	16,914,166	993,167
School Operations	61,953,280	60,607,003	1,346,277
Community Use of Schools	855,593	845,732	9,861
First Nation, Métis and Inuit Education	1,085,986	881,290	204,696
Safe Schools	1,047,551	1,027,558	19,993
Temporary Accommodation	2,106,957	2,384,534	(277,577)
School Renewal	9,929,351	9,861,952	67,399
Capital Interest (Debt and Short Term)	12,280,928	12,629,926	(348,998)
Other	308,645	276,728	31,917
Transferred to Deferred Capital Contribution	(6,812,897)	(6,745,498)	(67,399)
Total Projected Grants for Student Needs (GSN)	698,694,350	677,453,348	21,241,002

2018/2019 Budget Development

Grants for Student Needs (GSN) - HDSB



2018/2019 Budget Development

Status as of May 23, 2018

Grants for Students Needs (GSN)			
Increase/(Decrease) in GSN Funding			
Increase Due to Enrolment Growth	\$ 6,364,919		
Benchmark changes*	7,360,024		
Preparing for Success in High School (Grade 7 & 8)	2,179,984		
Special Education**	1,159,820		
Diversity in English-Language Learners (DELL) 2016 Census Data	491,078		
Benefits Trust Funding (all Trusts transitioning by June 1, 2018)	1,002,115		
Increase to Qualifications & Experience Grant (Teachers)	3,309,637		
Other Capital (Interest, Debt Support, Portables)	(626,575)		
Total Increase in GSN	\$ 21,241,002		
*Includes Central Labour Agreements, Class Size Investments			
** Includes adjustments for "Differentiated Special Education Needs Amount" (DSENA) Allocation which is made up of four components: Special Education Statistical Prediction Model (SESPM); Measure of Variability (MOV); Base Amount for Collaboration and Integration; Multi-Disciplinary Supports Amount.			

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Status as of May 23, 2018

		2018/2019
		Draft
Provincial - Education Program Other (EPO)		Budget
	Outreach Coordinators	108,000
	Renewed Math Strategy	772,099
	Safe Accepting and Healthy Schools and Mental Health	276,638
	Specialist High Skills Major	594,137
	Ontario Youth Apprenticeship Program	168,644
	Highly Skilled Workforce Strategy K-12: Experiential Learning	218,500
	Innovation in Learning Fund	108,111
	Mental Health Workers in Schools	479,325
		<u>2,725,454</u>
Federal		
	Citizenship and Immigration Canada	\$ 420,000

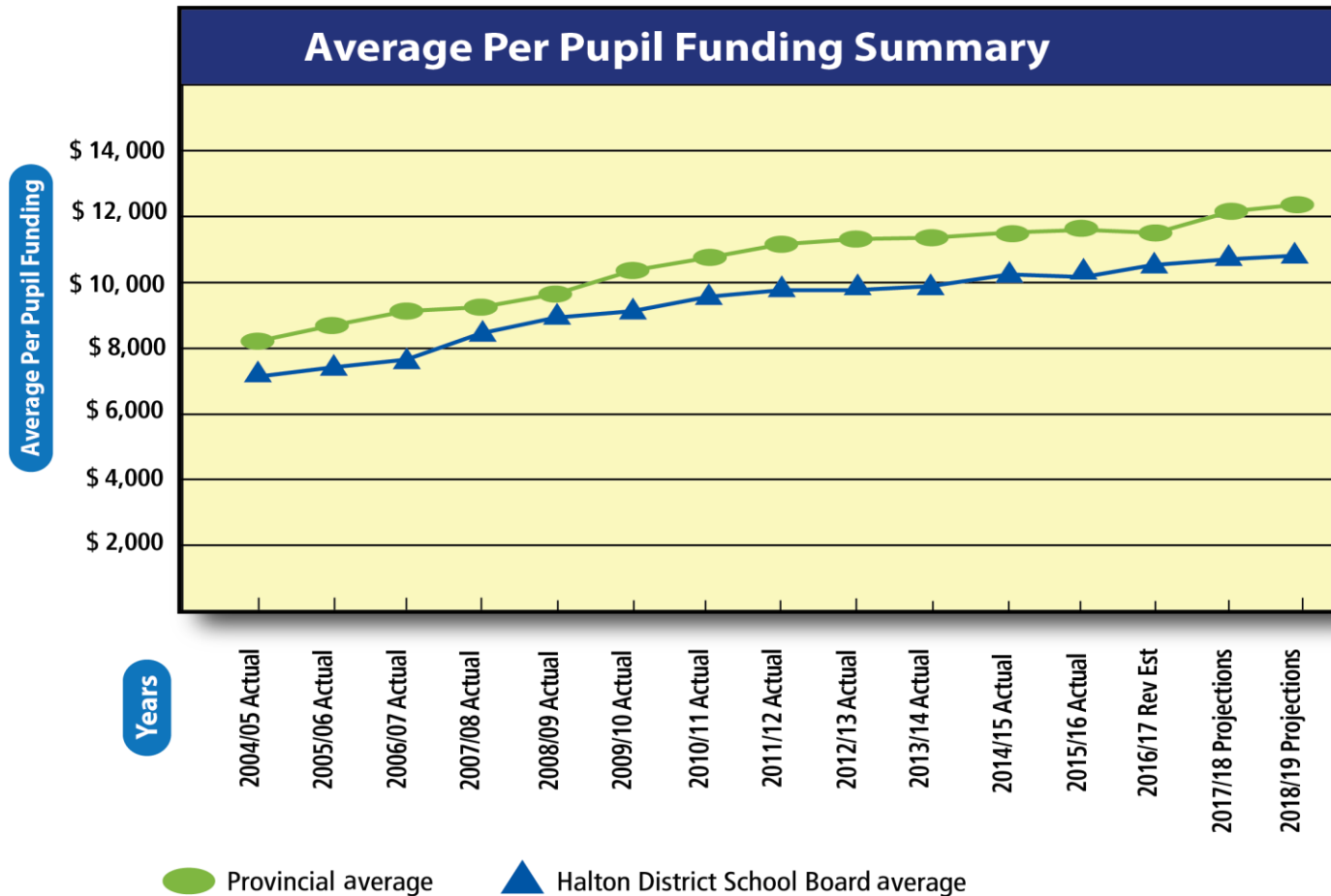
2018/2019 Budget Development

Status as of May 23, 2018

		Per Pupil Provincial Average*	Per Pupil HDSB Average*	Difference
2018/19 Projections	\$	12,299	\$ 10,972	\$ (1,328)
2017/18 Projections		12,063	10,735	(1,329)
2016/17 Actuals		11,649	10,425	(1,224)
2015/16 Actuals		11,553	10,340	(1,213)
2014/15 Actuals		11,361	10,152	(1,209)
2013/14 Actuals		11,255	9,950	(1,305)
2012/13 Actuals		11,244	9,930	(1,313)
2011/12 Actuals		11,165	9,861	(1,303)
2010/11 Actuals		10,716	9,488	(1,227)
2009/10 Actuals		10,265	9,108	(1,157)
2008/09 Actuals		9,866	8,767	(1,098)
2007/08 Actuals		9,343	8,388	(955)
2006/07 Actuals		8,809	7,998	(811)
2005/06 Actuals		8,475	7,684	(791)
2004/05 Actuals		8,088	7,292	(796)
* Source: Ministry of Education School Board Funding Projections for the 2018-19 School Year (Spring 2018)				

2018/2019 Budget Development

2018-2019 Grant Allocation (Projections)



2018/2019 Budget Development

Revenues – Other Fees and Revenues

		2018/2019		\$
		Draft	2017/2018	Increase
		Budget	Budget	(Decrease)
Operating Revenue				
Tuition Fees	\$	7,775,000	6,583,000	1,192,000
Rental Income		2,345,372	1,522,725	822,647
Cafeteria Income		45,000	90,000	(45,000)
Miscellaneous Income		223,129	399,591	(176,462)
Education Development Charge (EDC)		15,000,000	12,000,000	3,000,000
Total Other Fees & Revenues	\$	25,388,501	20,595,316	4,793,185

2018/2019 Budget Development

Revenues – International Students

	2018/19				
	Draft	2017/2018	2016/2017	2015/2016	2014/2015
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
<u>Enrolment</u>					
Elementary	45.00	43.00	44.80	32.00	29.00
Secondary	499.00	421.00	430.20	256.50	157.50
Total	544.00	464.00	475.00	288.50	186.50
<u>Tuition Fees</u>					
Elementary	\$13,000	\$ 13,000	\$ 12,500	\$ 12,500	\$ 12,500
Secondary	\$14,000	\$ 14,000	\$ 13,500	\$ 13,500	\$ 13,500
* 2017/2018 Actual Enrolment 536.00					

2018/2019 Budget Development

Revenues – Transfer To (From) Accumulated Surplus - Draft Budget Per Ministry Compliance

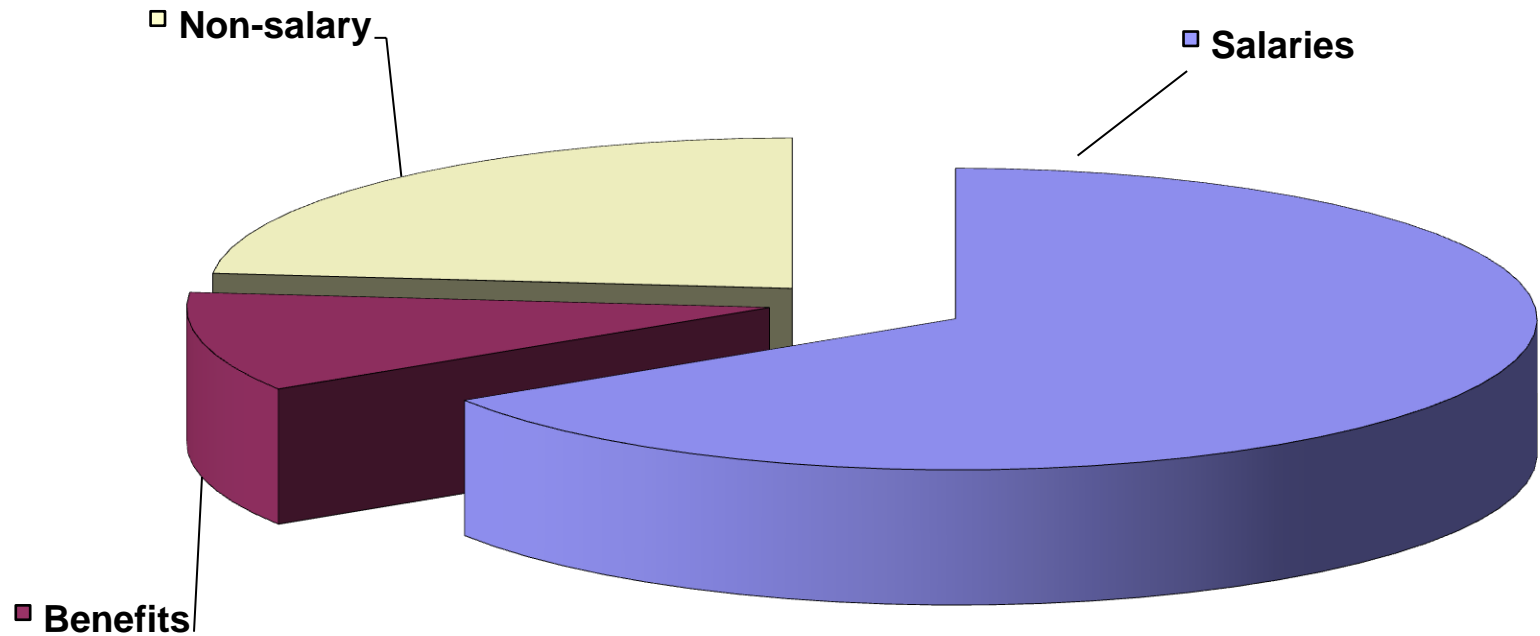
			2018/2019		\$
			Draft	2017/2018	Increase
			Budget	Budget	(Decrease)
Available for Compliance - Unappropriated			(848,718)	-	(848,718)
Available for Compliance - Internally Appropriated					
Operating:	Retirement Gratuities	\$	(1,133,000)	(1,133,000)	-
	Full Day Kindergarten		-	-	-
	Records Management		-	(200,000)	200,000
	Student Achievement		(2,084,500)	(3,043,331)	958,831
	Technology		(443,010)	-	(443,010)
	Closing The Gap			-	-
	Temporary Accommodation		(1,643,043)	(1,615,466)	(27,577)
	Other Accommodation		-	-	-
Capital:	Committed Capital Projects - Non-Ministry Funded		(335,942)	(335,942)	-
	Committed Sinking fund interest earned		(222,591)	(222,591)	-
Total Internally Appropriated			(5,862,086)	(6,550,330)	688,244
Unavailable for Compliance - Externally Appropriated					
	Employee Future Benefits - Retirement Gratuities		4,331,510	4,331,510	-
	Retirement Health, Dental		56,102	56,102	-
	Employee Future Benefits - Other		68,471	-	68,471
	Interest to be Accrued		161,191	144,702	16,489
	Revenues recognized for land - EDC		14,390,000	11,138,200	3,251,800
	Revenues recognized for land - site prep - non EDC		-	-	-
Total Unavailable for Compliance - Externally Appropriated			19,007,274	15,670,514	3,336,760
Total Transfer To (From) Accumulated Surplus - Per Ministry Compliance		\$	12,296,470	9,120,184	3,176,286

2018/2019 Budget Development

Expenditures

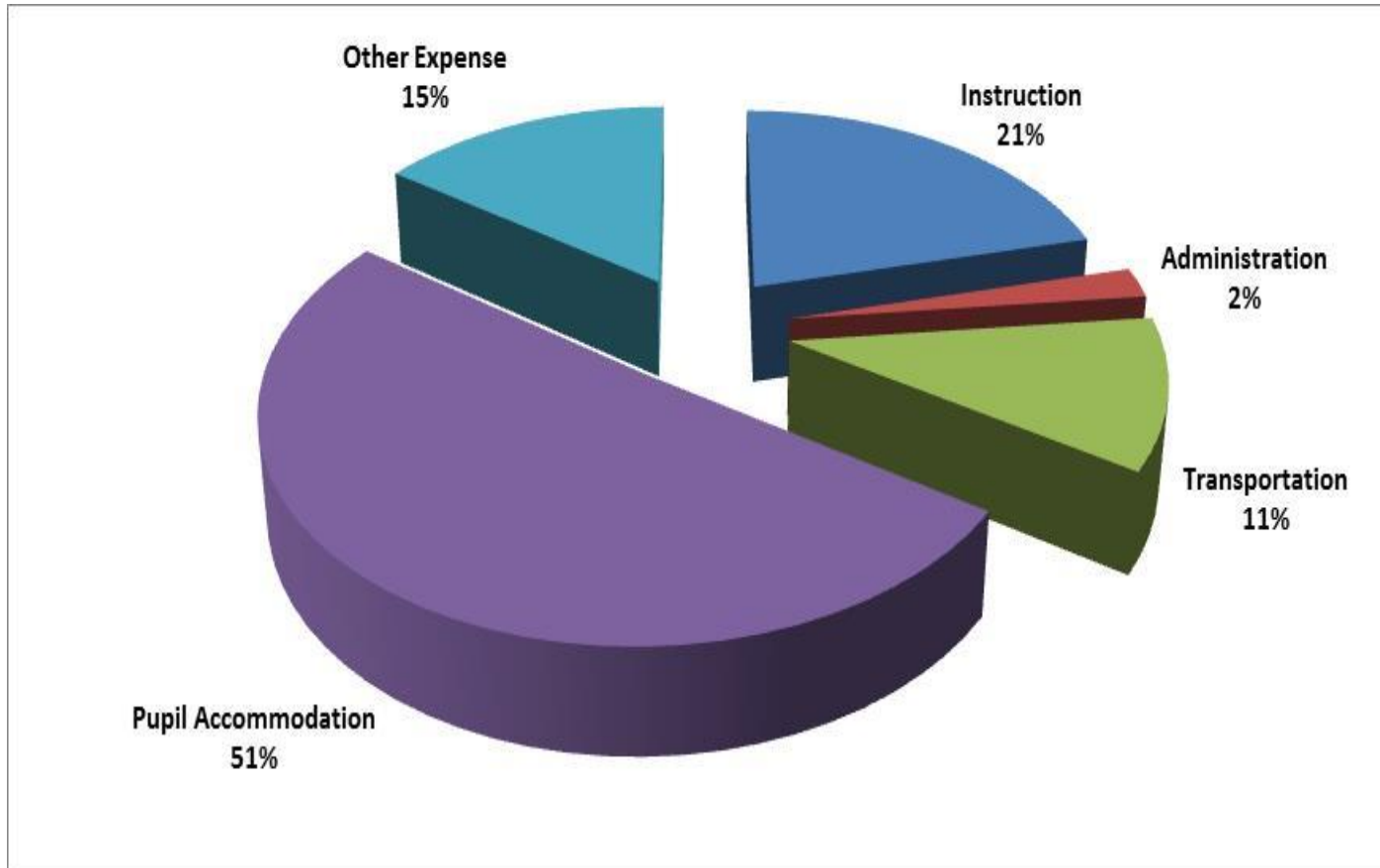
2018/2019 Budget Development

Salary, Benefits and Non-Salary Expenditures



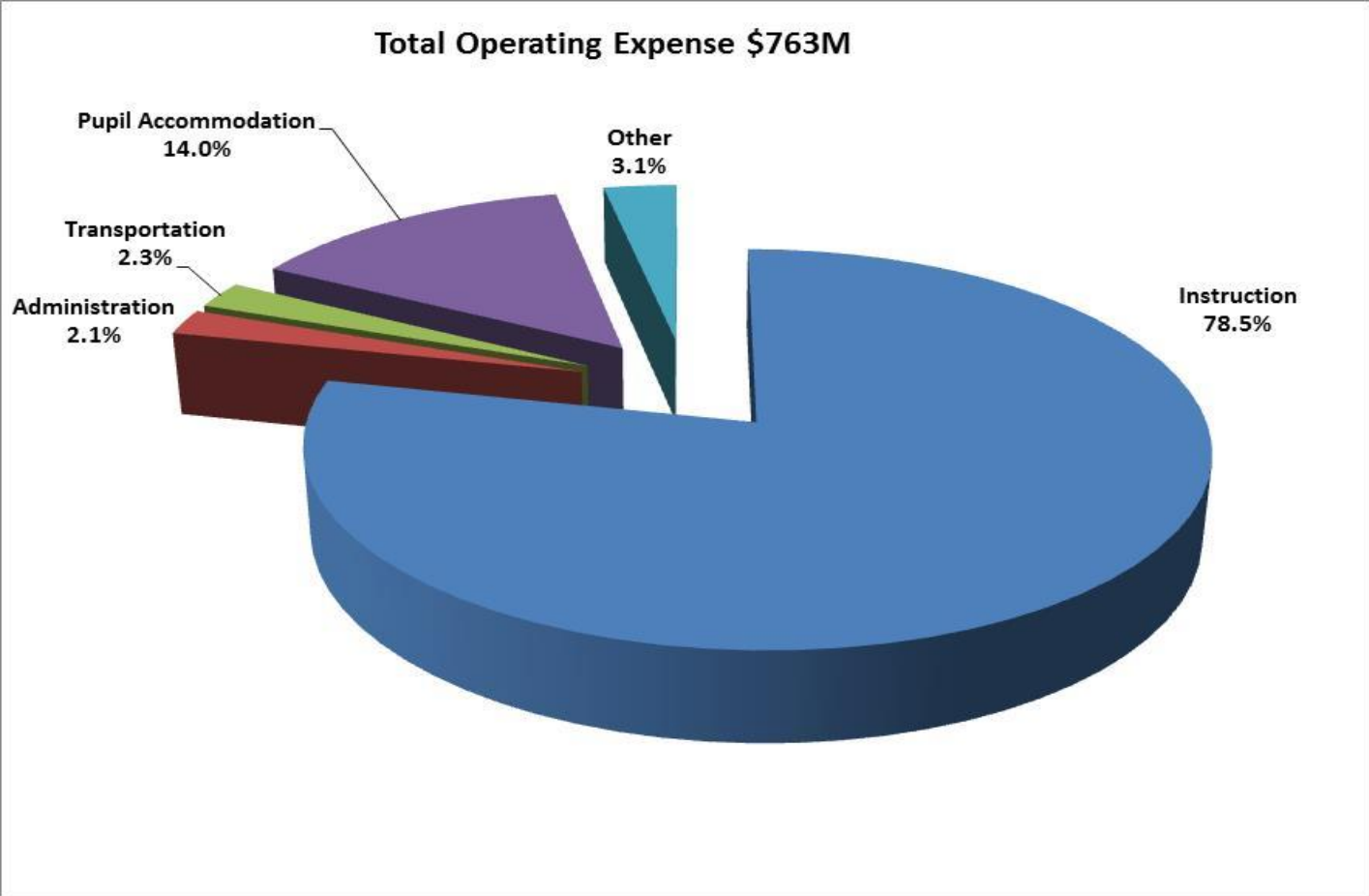
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Non-Salary Expenditures



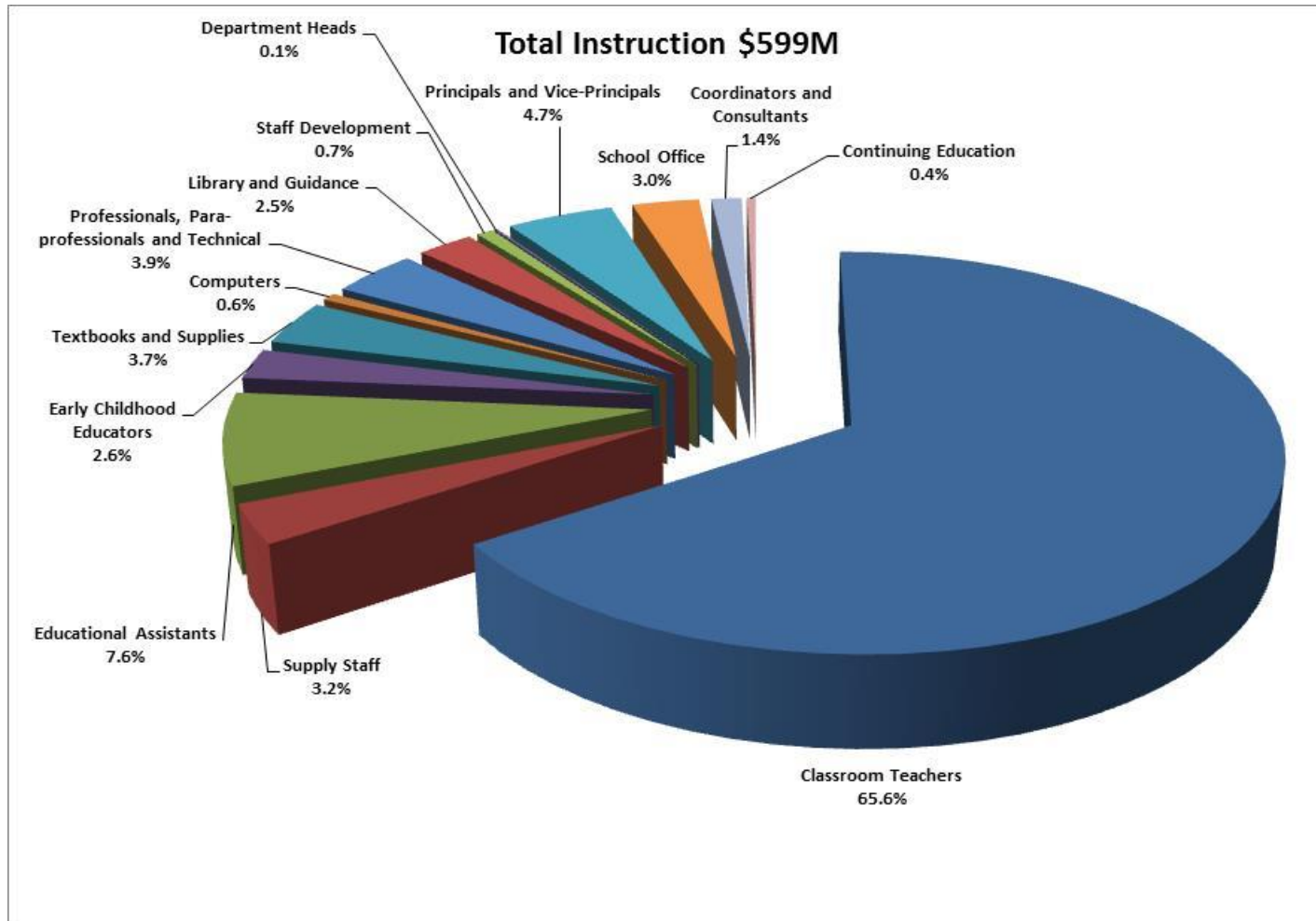
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Expenditure Budget by Ministry Expenditure Category



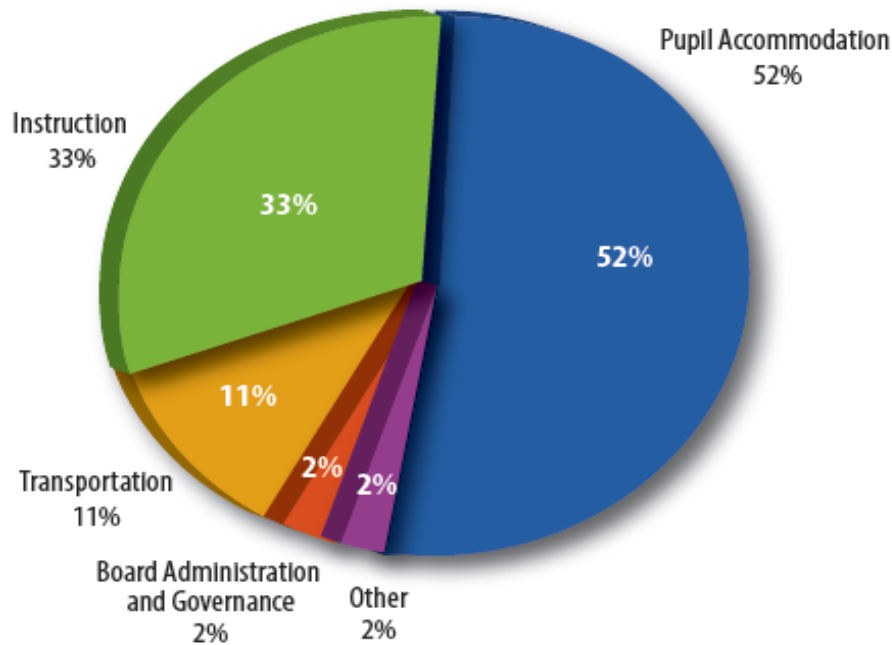
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Expenditure Budget by Ministry Expenditure Category



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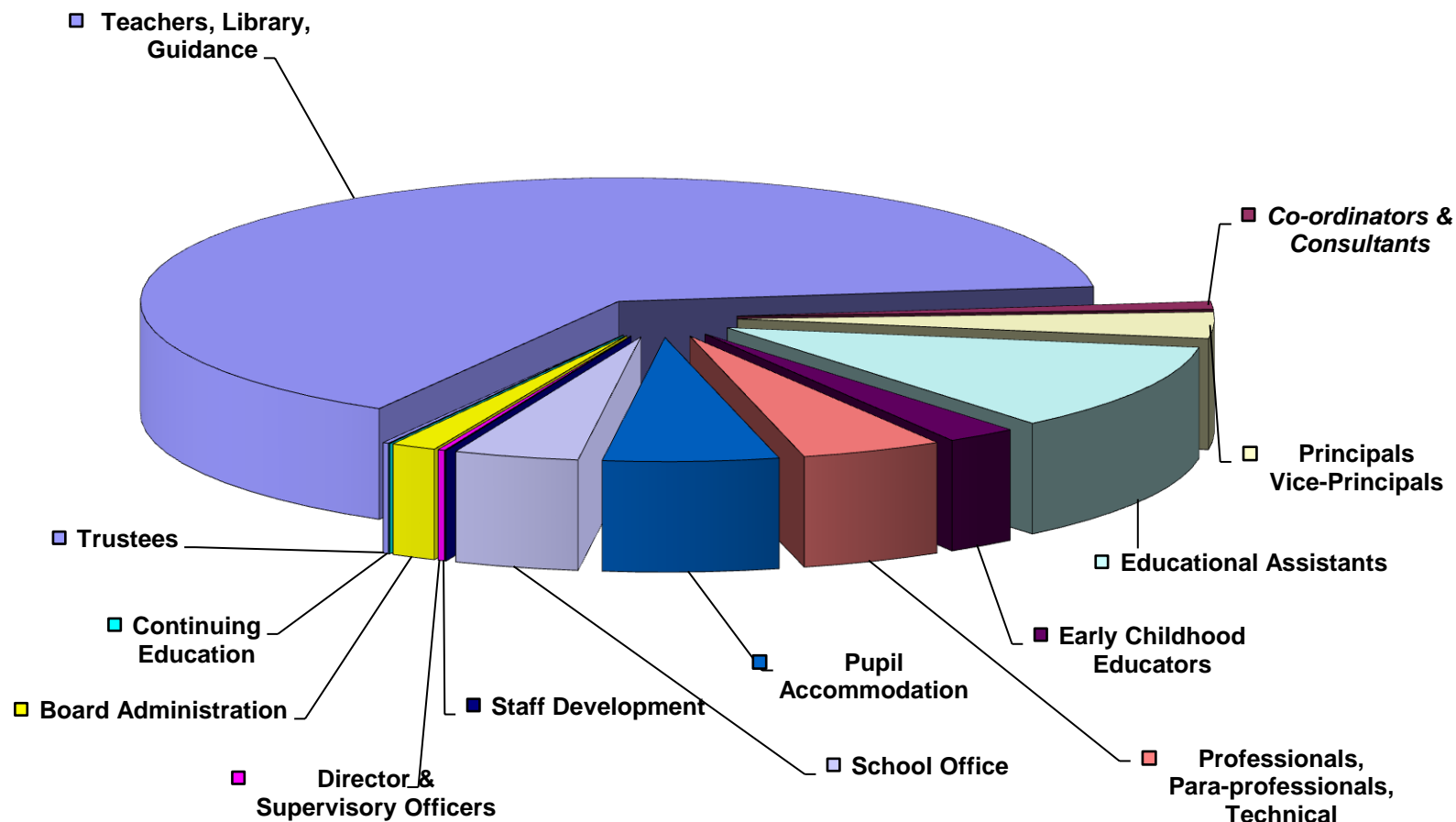
Non-Salary Expenditures



Pupil Accommodation
Utilities Repairs & Maintenance Cleaning & Caretaking Supplies Insurance Maintenance Contracts Property Maintenance Supplies & Services Amortization/Capital Interest Other
Instruction
Decentralized School Budgets Program Specific Resources Special Education Resources & Equipment Wide Area Network & Software Fees, Licences Staff/Professional Development New Teacher Induction Program Instructional Computers & Connectivity School Generated Funds
Transportation
Home to School Program Specific Special Education
Board Administration and Governance
Supplies & Services Legal, Audit & Professional Fees Software Maintenance Fees Professional Development Admin. Building Maintenance/Utilities
Other
Education Program Other Contingency

2018/2019 Budget Development

Staffing Full-Time Equivalents



2018/2019 Budget Development

Key Assumptions - Expenditures

Overall:

- Impact of Enrolment Growth
- Alignment of Financial Resources to Multi-Year Plan and Special Education Plan
- Programs and Supports Continuing into 2018/2019
- One-time 2017/2018 Initiatives/Expenditures not automatically carried forward
- Ministry Compliance
 - Balanced Budget (per Ministry definition)
 - Ministry Average Class Size Compliance
 - Ministry Enveloping
 - Special Education
 - School Renewal
 - Board Administration and Governance

2018/2019 Budget Development

Key Assumptions - Expenditures

The Following Assumptions are Used to Determine the 2018/2019 Draft Budget:

Staffing, Salaries and Benefits

- Board Approved Parameters and/or Central Labour Agreements
- Increase in Enrolment – Teacher & Support Staff
- Formula Based Adjustments Due to Enrolment and/or New Schools
- Statutory Benefit Rates to Reflect Projected Rates)

Non-Salary Operational Changes

- Increase/Decrease in Existing Contracts and Fees
 - Maintenance
 - Cleaning
 - Insurance
 - Contractual Services
 - Transportation
- Increase/Decrease in Utilities
 - Hydro, Natural Gas, Water
- Increase in School Budgets to Reflect Enrolment Growth and New Class Start-up
- Determine Need to Budget For Contingency

2018/2019 Budget Development

Expenditures – Ministry Expenditure Categories

Expenditures are reported based on the categories consistent with Ministry financial reporting parameters:

- Instruction
- Administration
- Transportation
- Pupil Accommodation
- School Generated Funds
- Other

2018/2019 Budget Development

Expenditures – Ministry Expenditure Categories

- Instruction:
 - Classroom teachers
 - Library & Guidance teachers
 - Occasional teachers
 - Educational Assistants
 - Early Childhood Educators
 - Professionals & Para-professionals
 - staff that provide support services to students & teachers, such as social workers, child/youth workers, computer technicians, psychologists, psychometrists, speech pathologists, attendance counselors

continued

2018/2019 Budget Development

Expenditures – Ministry Expenditure Categories

Instruction (continued):

- Staff Development
- Textbooks & Instructional Supplies
- Instructional Computers
- School Principals & Vice-principals
- School Office (secretarial & Business Managers at secondary schools)
- Co-ordinators & Consultants, System Principals and support staff
- Department Heads
- Continuing Education

2018/2019 Budget Development

Expenditures – Ministry Expenditure Categories

- Board Administration & Governance:
 - Trustees
 - Director and Supervisory Officers
 - Board Administration
 - Staff to support corporate responsibilities including Business Services, Planning, Human Resources, Executive Assistants, Communications, JWS Caretakers, Information Technology Management
 - Costs of operating and maintaining board offices
 - Costs of corporate functions such as external audit, legal fees, interest expense, etc.

2018/2019 Budget Development

Expenditures – Ministry Expenditure Categories

- Transportation:
 - Transporting students to and from home and school, including students with special needs
- Pupil Accommodation:
 - School Operations
 - Heating, Lighting, Maintaining, Cleaning
 - Other Pupil Accommodation
 - Principal and Interest payments on capital debt
 - School Renewal
 - Major repairs and renovations
 - Amortization
 - Asset write-off over estimated useful life

2018/2019 Budget Development

Draft Operating Expenditures

		2018/2019		\$
		Draft	2017/2018	Increase
		Budget	Budget	(Decrease)
Salary	\$	517,445,727	502,749,052	14,696,675
Benefits		87,726,349	84,241,780	3,484,569
Sub-Total		605,172,076	586,990,832	18,181,244
Non-salary		158,134,091	152,805,043	5,329,048
Total Expenditures	\$	763,306,167	739,795,875	23,510,292

2018/2019 Budget Development

Draft Operating Expenditures

Increase (Decrease) in Salaries & Benefits

Salary & Benefits Increases/(Decreases):		
Step increments	\$	8,411,856
Cost of Across the Board 1.5% increase (1)		8,347,826
Removal of lump sum payment 0.5% paid in 2017/2018 (1)		(2,326,420)
Increase in staff (Full-Time Equivalent)		3,787,365
Increase in Statutory Benefit Rates (CPP,EI)		1,005,925
Transition to Employee Life, Health Trusts		841,853
Increase in other benefits (Retirement Gratuity and WSIB)		453,119
Increase in Supply Teachers		348,551
Teacher Retirements		(2,066,288)
Staff turnover, leaves etc.		(622,543)
	\$	18,181,244
(1) Per Contract Extension Agreements		

2018/2019 Budget Development

Draft Expenditures – Staffing Positions in Draft Budget

	A	B=C+D	C	D	A-B	
	2018/2019	2017/2018	2017/2018	2017/2018		
	Budget	Revised	Inc (Dec)	Budget	Variance	
INSTRUCTION						
Teachers	4,018.9	3,969.4	(14.9)	3,984.3	49.5	(1)(3)
Early Childhood Educators	282.0	282.0	(6.0)	288.0	0.0	
Educational Assistants	846.0	831.5	0.0	831.5	14.50	(2)
Professionals, Paraprofessionals and Technicians	295.8	296.9	(1.0)	297.9	(1.1)	(3)
Library and Guidance	161.0	150.7	(0.5)	151.2	10.3	(1)(2)
Principals and Vice-Principals	209.6	208.5	-	208.5	1.1	(1)(2)
School Office	281.1	282.7	(0.4)	283.1	(1.6)	(1)(2)
Coordinators and Consultants	71.6	71.4	2.0	69.4	0.2	(3)
Continuing Education	3.0	3.0	(1.0)	4.0	-	
INSTRUCTION TOTAL	6,169.0	6,096.1	(21.8)	6,117.9	72.9	
ADMINISTRATION						
Trustees (including Student Trustees)	13.0	13.0	-	13.0	-	
Director and Supervisory Officers	12.0	12.0	-	12.0	-	
Board Administration	99.5	98.5	2.0	96.5	1.00	(3)
ADMINISTRATION TOTAL	124.5	123.5	2.0	121.5	1.00	
PUPIL ACCOMMODATION						
School Operations and Maintenance	375.5	374.5	(1.0)	375.5	1.0	(2)
GRAND TOTAL	6,669.0	6,594.1	(20.8)	6,614.9	74.9	
(1) Average class size and/or contractual compliance						
(2) Formula based adjustments due to enrolment, new schools or school closures						
(3) Staff realignment						

2018/2019 Budget Development

Draft Operating Expenditures

Increase (Decrease) in Non-Salary Expenditures

Non-Salary Increases/(Decreases):		
One-time Resources to Support MYP 2017/2018 Expenditures Removed:		(611,650)
Operational Increases 2018/2019:		
Decentralized School Budgets	73,099	
Computer Infusion	814,238	
Professional Development	(312,402)	
Transportation	398,508	
Contract Cleaning	432,782	
Utilities	791,150	
Other	(90,432)	2,106,943
Increase in EPO Projects announced to date:		542,527
One-time costs:		
Corporate Enterprise Resource Planning System*		1,291,728
Resources to Support MYP 2018/2019 Expenditures		1,999,500
Total Increase (Decrease) in Non-Salary Expenditures		5,329,048
* HR/Payroll and Financial Information System		

2018/2019 Budget Development

Draft Operating Expenditures

Ministry Expenditure Category

		2018/2019		\$
		Draft	2017/2018	Increase
		Budget	Budget	(Decrease)
Instruction	\$	599,133,170	580,013,356	19,119,814
Administration		16,386,987	15,575,466	811,521
Transportation		17,288,393	16,889,885	398,508
Pupil Accommodation		106,719,183	105,372,989	1,346,194
School Generated Funds		19,000,000	19,000,000	-
Other		4,778,434	2,944,179	1,834,255
Total Expenditures	\$	763,306,167	739,795,875	23,510,292

2018/2019 Budget Development

Draft Operating Expenditures – Instruction

		2018/2019		\$
		Draft	2017/2018	Increase
		Budget	Budget	(Decrease)
Instruction				
Classroom Teachers	\$	393,148,427	382,605,591	10,542,836
Supply Teachers		19,334,798	18,125,698	1,209,100
Educational Assistants		45,413,538	43,851,263	1,562,275
Early Childhood Educators		14,933,810	14,998,827	(65,017)
Textbooks and Supplies		22,170,777	20,436,447	1,734,330
Computers		3,778,240	2,892,041	886,199
Professionals, Para-professionals & Technical		23,242,564	22,675,157	567,407
Library and Guidance		15,068,884	13,794,594	1,274,290
Staff Development		4,423,307	4,201,840	221,467
Department Heads		835,666	823,271	12,395
Principals and Vice-Principals		28,432,299	27,877,801	554,498
School Office		17,868,754	17,639,166	229,588
Coordinators and Consultants		8,123,668	7,761,286	362,382
Continuing Education		2,358,438	2,330,374	28,064
Instruction Total	\$	599,133,170	580,013,356	19,119,814

2018/2019 Budget Development

Draft Operating Expenditures

Board Administration & Governance

		2018/2019		\$
		Draft	2017/2018	Increase
		Budget	Budget	(Decrease)
Administration & Governance				
Trustees	\$	376,583	324,651	51,932
Director and Supervisory Officers		2,890,515	2,777,608	112,907
Board Administration		12,994,139	12,347,519	646,620
Amortization - Administration		125,750	125,688	62
Total	\$	16,386,987	15,575,466	811,521

Increase reflects impact of compensation agreements; Trustee technology for new term; increase in payroll service fees and pay evaluation implementation for management and support staff.

2018/2019 Budget Development

Draft Operating Expenditures – Transportation

		2018/2019		\$
		Draft	2017/2018	Increase
		Budget	Budget	(Decrease)
Transportation				
Pupil Transportation	\$	17,063,793	16,669,735	394,058
Transportation - Provincial Schools		224,600	220,150	4,450
Transportation Total	\$	17,288,393	16,889,885	398,508

Increase reflects an increase in operator costs per contractual agreements and projected service delivery for 2018/2019.

2018/2019 Budget Development

Draft Operating Expenditures

Pupil Accommodation

		2018/2019		\$
		Draft	2017/2018	Increase
		Budget	Budget	(Decrease)
Pupil Accommodation				
School Operations and Maintenance	\$	61,565,878	60,264,992	1,300,886
School Renewal		3,116,454	3,116,454	-
Amortization - Pupil Accommodation		29,307,114	28,644,519	662,595
Other Pupil Accommodation (Interest)		12,729,737	13,347,024	(617,287)
Pupil Accommodation Total	\$	106,719,183	105,372,989	1,346,194

Increase reflects the addition of 1.0 FTE Caretaker ; impact of contract extension agreements; projected increase in utilities; amortization; and contract cleaning. This increase is partially offset by the reduction in Capital Interest.

2018/2019 Budget Development

Draft Operating Expenditures

School Generated Funds and Other Expense

		2018/2019		\$
		Draft	2017/2018	Increase
		Budget	Budget	(Decrease)
School Generated Funds		19,000,000	19,000,000	-
Other Expense				
Education Program Other Projects (EPO)*	\$	2,443,317	1,900,790	542,527
Enterprise Resource Planning System (ERP)		1,291,728	-	1,291,728
Financing Cost (Not Permanently Financed Capital Projects)		543,389	543,389	-
Provision for Contingencies		500,000	500,000	-
Other Expense Total	\$	4,778,434	2,944,179	1,834,255
Increase from prior year due to Mental Health Worker inclusion. One-time implementation costs for Corporate Enterprise Resource Planning System (Financial, Human Resources and Payroll) in current year.				

2018/2019 Budget Development

Draft Operating Budget

		2018/2019
		Draft
Draft Operating Budget		Budget
Total Revenue Net of Transfer To (From) Accumulated Surplus	\$	763,306,167
Total Expenditures		763,306,167
Operating Budget Balance	\$	-

MISSION

TOGETHER

we inspire every student to



LEARN



GROW



SUCCEED

2018/2019 Budget Development

	Students	Staff	System
Engagement & Achievement	<ul style="list-style-type: none"> • Every student will be intellectually engaged in their learning and socially engaged in their school. 	<ul style="list-style-type: none"> • All staff will contribute to collaborative and inclusive learning environments to enhance innovative practices and build a strong learning organization. 	<ul style="list-style-type: none"> • We will engage stakeholders using strategies to build relationships and enhance confidence in our public education system.
Stewardship & Resources	<ul style="list-style-type: none"> • Every student will be supported by evidence-based instructional strategies, resources and interventions differentiated to their strengths and needs. 	<ul style="list-style-type: none"> • All staff will use data to inform actions, validate decision-making and allocate resources. 	<ul style="list-style-type: none"> • We will provide and maintain facilities that are safe, accessible and engaging learning environments. • We will optimize resources and technology through innovative and creative opportunities and partnerships.
Equity & Well-being	<ul style="list-style-type: none"> • Every student will learn in an inclusive and caring environment that promotes their well-being. • Every student will learn in a respectful culture of high expectations that values diversity, and will see themselves reflected in their learning. 	<ul style="list-style-type: none"> • All staff will engage in learning, and model a culture of equity and inclusion in support of student well-being. 	<ul style="list-style-type: none"> • We will advance a culture of respect for all students, staff, families and community. • We will use innovative approaches to student accommodation that reflect the changing needs within our communities.

2018/2019 Budget Development

Resources to Support Multi-Year Plan

(Included in Operational Budget)

Engagement & Achievement:

Elementary Program:

- Primary Literacy and Junior Math:
 - Professional learning opportunities and resources
 - Student engagement fostered through hands-on science and technology learning opportunities and resources

- English Language Learners (ELL):
 - On-going academic support for English Language Learners
 - Supported through on-going opportunities to connect with other students in their first language and have access to appropriate resources and technology to support their learning

- Experiential and Outdoor Education Opportunities:
 - Funding to support opportunities outside of the classroom and collaborative inquiry

2018/2019 Budget Development

Resources to Support Multi-Year Plan

(Included in Operational Budget)

Engagement & Achievement:

Secondary Program:

- Specific goals of increasing achievement and engagement in Applied Level courses through the “Applied Strategy” which includes core subject PD institutes (Math, English, Science, Geography/History); in-school team support and collaborative inquiries, student and staff/voice/focus groups, board-wide “super” field trips (experiential education, and more)
- In addition, each of our high schools has set a specific goals designed to improve achievement and engagement of students in grade 9 and 10 Applied pathway classes and Instructional Program Leads work with schools to support these goals
- The Aldershot I-STEM resources responsive to student engagement

2018/2019 Budget Development

Resources to Support Multi-Year Plan

(Included in Operational Budget)

Engagement & Achievement:

Innovation and Ingenuity:

- Continue with the strategies to support shared culture of innovative thinking and engagement

Branding & Communications:

- In promoting the Multi-Year Plan, the HDSB engaged a third-party consulting firm to assist with the development of a board Branding and Communications Strategy.
- This Branding and Communications Strategy identifies specific goals and tactics to enable increased reach with our various stakeholder groups
- This strategy is about communications and engagement in support of student success
- The recent release of a Parent Engagement App and professional learning session with all system leaders are evidence of our commitment to enhancing our relationships within and beyond the

HDSB

2018/2019 Budget Development

Resources to Support Multi-Year Plan

(Included in Operational Budget)

Equity & Well-Being:

- Equity is focussed on ensuring safe and inclusive spaces in our schools through ensuring inclusive design and culturally responsive and relevant pedagogy
- By incorporating into teacher practice, we will ensure ALL students are valued and able to see themselves reflected in their learning resources, etc.
- Currently, 16 schools have been engaged in a learning series based on this topic
- Professional Development modules being developed for the Fall of 2018 to support elementary teachers with improving the Positive Learning Climates in their classrooms
- Expanded training for Restorative Practices in schools

2018/2019 Budget Development

Resources to Support Multi-Year Plan

(Included in Operational Budget)

Equity & Well-Being:

- All students will be engaged in learning about First Nations, Métis, Inuit perspectives, histories, culture, traditions (e.g. additional supports for elementary and secondary implementation of curriculum enhancements)

- Welcome Centre:
 - Continue to welcome, register, and support newcomer families to HDSB

2018/2019 Budget Development

Resources to Support Multi-Year Plan

(Included in Operational Budget)

Stewardship & Resources:

Elementary Program:

- Focus on supporting students through a deeper understanding of learner strengths and needs and responsive learning strategies (Closing the Gap for Students with Learning Disabilities Project, Emergent Literacy Project, Monitoring Student Achievement Protocols, All About Me and MyBlueprint)
- Investment in lead teachers to deepen the learning of classroom based teachers to support the implementation of our HDSB Math and Literacy plans (Math Coaches, Literacy Resource Teachers, in-school Lead Math and Literacy Teachers)

Information Technology:

- Continue to reach target of 100% of technology enabled environment

2018/2019 Budget Development

Resources to Support Multi-Year Plan

(Included in Operational Budget)

Stewardship & Resources:

Secondary Program:

- Focus on increasing student voice regarding the number of students who report “the teacher knows me as a learner” and “I know myself as a learner”
- This work is targeted through a focus on education and career life planning in all secondary subjects as well as the use of MyBlueprint across the curriculum and in all grades.
- It is further supported through Student Success initiatives in grades 7-12 such as Student Success Profiles, grade 8-9 transition activities, and individualized supports such as Self Paced Learning, Credit Recovery, and more
- Partner with Facilities Services to review the condition of program areas within secondary schools and create a plan for facility maintenance and upgrades in order to provide equity of opportunity for students

2018/2019 Budget Development

Resources to Support Multi-Year Plan

(Included in Operational Budget)

Stewardship & Resources:

Student Services:

- Professional development and support to schools to continue closing the achievement gap for students with special needs
- Development of resources and professional development opportunities continue in support of schools creating Individual Education Plans to individualize instruction and assessment for students.
- On-going support provided by Itinerant staff and PSSP staff (social workers, speech and language, Child and Youth Counsellors, etc.)
- Continuation of Collaborative Problem Solving approach to help students with behavioural challenges.

2018/2019 Budget Development

Resources to Support Multi-Year Plan

(Included in Operational Budget)

Stewardship & Resources:

International Students:

- Continue to support and resource international fee paying students

Human Resources:

- Continue work of Respectful Workplace Committee and consultant
- Analyze the results of survey
- Formulate and deliver training targeted to identified gaps

Business Services:

- Continue with the implementation of School Cash Online in all schools in order to achieve the target of 90% of all funds collected online

2018/2019 Budget Development

Administrative Council Discussions re: One-Time Transfer From Accumulated Surplus (Reserves) to Support Multi-Year Plan

Engagement and Achievement:

- Students with Learning Disabilities Project Expansion:
 - Continuation of the Renewed Math Strategy work
 - Expanded to include more grades and other subject areas

- Aldershot I-STEM Implementation:
 - Program development, resources, marketing, professional learning

- All About Me (grades 1-6) and My Blueprint (grades 7-12):
 - Curation of self, goal setting, personal reflection (all part of MYP)
 - Note: All course selection is completed in My Blueprint

- Program Viability Committee Recommendations/Implementation:
 - Professional training for teachers new to teaching math and literacy in English and providing instructional and assessment strategies

2018/2019 Budget Development

Administrative Council Discussions re: One-Time Transfer From Accumulated Surplus (Reserves) to Support Multi-Year Plan

Engagement and Achievement:

- HDSB Mobile App:
 - Parent engagement and communication tool
 - Will also result in replacement of student agendas

- Elementary Science and Technology:
 - Funds to support professional learning and provision of resources

- SHIFT Expansion:
 - Additional sections to support expansion of the SHIFT initiative and support the Aldershot I-STEM initiative

- Primary Literacy Teacher Training:
 - Continuation of training to develop confidence and competence in using data to guide instructional practices and deepen learning of effective assessment and instructional strategies

2018/2019 Budget Development

Administrative Council Discussions re: One-Time Transfer From Accumulated Surplus to Support Multi-Year Plan

Equity and Well-Being:

- Collaborative Problem-Solving (CPS) Strategy Support
 - Additional support to build and implement sustainable CPS plan across the System

Stewardship and Resources:

- Special Education Review Continuation:
 - Continue the work of the Special Education Review to enhance understanding of the efficacy of programs and supports
- Chemical Safety Support:
 - Additional resources to ensure compliance with the WHMIS requirements

2018/2019 Budget Development

2018/2019 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	3,700,000		3,700,000		3,700,000	-	3,700,000
New and Existing Schools (Additions) Building, Equipment and Land Prep*	49,048,154	49,048,154			49,048,154	-	49,048,154
Child Care/Child and Family Centre **	2,571,270	2,571,270			2,571,270	-	2,571,270
School Renewal	6,812,897	6,812,897			6,812,897	-	6,812,897
School Condition Improvement	17,674,030	17,674,030			17,674,030	-	17,674,030
Greenhouse Gas Reduction	1,963,780	1,963,780			1,963,780		1,963,780
Closing the Gap Program	7,000,000			7,000,000	7,000,000		7,000,000
	88,770,131	78,070,131	3,700,000	7,000,000	88,770,131	-	88,770,131

* Includes expenditures for Ministry approved projects - Viola Desmond P.S. (Milton #10 elementary), NE Oakville #2 elementary, Milton SW #1 secondary, M.M Robinson H.S. and Nelson H.S.

** This represents the Ministry funding provided for the following approved Child Care Centre projects - NE Oakville #2 elementary and Frontenac P.S..

2018/2019 Budget Development

2017/2018 Year-End Projection – Enrolment

2017/2018 Year End Projection - Enrolment					
Description	2017/2018 Projection	2017/2018 Budget	Growth	%	Change
Elementary					
Burlington	12,948.50	12,914.00	34.50	0.3%	
Oakville	15,559.50	15,586.00	(26.50)	(0.2%)	
Milton	12,279.50	12,443.00	(163.50)	(1.3%)	
Halton Hills	4,514.50	4,603.00	(88.50)	(1.9%)	
Elementary ADE	45,302.00	45,546.00	(244.00)	(0.5%)	
Secondary - pupils less than 21 years					
Burlington	5,713.93	5,844.28	(130.35)	(2.2%)	
Oakville	8,361.86	8,303.27	58.59	0.7%	
Milton	2,508.63	2,639.64	(131.01)	(5.0%)	
Halton Hills	1,923.38	1,904.81	18.57	1.0%	
Secondary - pupils less than 21 years ADE	18,507.80	18,692.00	(184.20)	(1.0%)	
Total Day School					
Burlington	18,662.43	18,758.28	(95.85)	(0.5%)	
Oakville	23,921.36	23,889.27	32.09	0.1%	
Milton	14,788.13	15,082.64	(294.51)	(2.0%)	
Halton Hills	6,437.88	6,507.81	(69.93)	(1.1%)	
Total Day School ADE	63,809.80	64,238.00	(428.20)	-0.7%	
Students 21 years and over - ADE	227.88	194.00	33.88	0.17	
Notes:					
ADE calculations are based on 50% of the October 31 Full Time Equivalent and 50% of the March 31 Full Time Equivalent					

2018/2019 Budget Development

2017/2018 Year-End Projection - Revenue

				\$
	2017/2018	2017/2018	Less Offsetting	Increase
	Projection	Budget	Expense/Equity	(Decrease)
Total Revenue				
Grants for Student Needs	\$ 679,932,888	677,453,349	(5,485,430)	(3,005,891)
Provincial Grants - Other	7,481,009	2,122,327	(5,480,440)	(121,758)
Federal Grants	283,393	283,393	-	-
School Generated Funds	19,000,000	19,000,000	-	-
Investment Income	1,800,000	1,250,000	-	550,000
Other Fees & Revenues	26,245,180	20,595,316	(3,577,244)	2,072,620
Amortization of Deferred Capital Contributions	28,211,674	28,211,674	-	-
Total Revenue	762,954,144	748,916,059	(14,543,114)	(505,029)
Less Transfer To (From) Accumulated Surplus - Per Ministry Compliance	9,541,770	9,120,184	(3,318,669)	3,740,255
Revenue Net of Transfer To (From) Accumulated Surplus	\$ 753,412,374	739,795,875	(17,861,783)	(4,245,284)

2018/2019 Budget Development

2017/2018 Year-End Projection – Expenditures

					\$
		2017/2018	2017/2018	Less Offsetting	Increase
		Projection	Budget	Revenue/Equity	(Decrease)
Instruction	\$	584,980,247	580,013,356	9,239,016	(4,272,125)
Administration		16,106,429	15,575,466	391,136	139,827
Transportation		15,974,719	16,889,885	88,000	(1,003,166)
Pupil Accommodation		109,336,271	105,372,989	2,635,642	1,327,640
School Generated Funds		19,000,000	19,000,000	-	-
Other		8,014,708	2,944,179	5,507,989	(437,460)
Total Expenditures	\$	753,412,374	739,795,875	17,861,783	(4,245,284)

2018/2019 Budget Development

2017/2018 Year-End Projection – Accumulated Surplus

					\$
		2017/2018	2017/2018	Less Offsetting	Increase
ANNUAL SURPLUS/(DEFICIT)	\$	Projection	Budget	Revenue/Expense	(Decrease)
Available For Compliance - Unappropriated		793,924	-	-	793,924
Internally Appropriated					
Operating		(9,515,935)	(5,991,797)	(6,470,469)	2,946,331
Capital		(558,533)	(558,533)	-	-
Unavailable for Compliance - Externally					
Appropriated	\$	18,822,314	15,670,514	3,151,800	-
TOTAL ANNUAL SURPLUS/(DEFICIT)		9,541,770	9,120,184	(3,318,669)	3,740,255

2018/2019 Budget Development

Communication/Stakeholder Input;

- Information/consultation via HDSB website
 - Invite all stakeholders to provide input concerning 2018/2019 Budget
 - Send out news release to school community to direct them to website to provide input
 - Send out news release to direct parents to website to provide input
 - Place newspaper advertisements in all local papers directing parents/community to the website to provide input

2018/2019 Budget Development Stakeholder Input

Online Questionnaire for stakeholder input:

What suggestions do you have for aligning and/or realigning the HDSB financial resources to the board's priorities to continue promoting excellence in our programs to students?

2018/2019 Budget Development

Stakeholder Input – Website Survey Results

Theme of Responses*

- Special Education Staffing, Resources and Program Delivery
- Resources to Support Mental Health, Physical and Emotional Health
- Accessibility of Facilities to Ensure Barrier Free Environment for Students and Staff
- Resources to Address Technology, Professional Development, Equity, and In-School Experiences
- Transparent and Clear Data to Support Stakeholder Input
- Resources to Support Transition resulting from School Closure Decision and Realignment of Resources

* Responses (themes) identified more than 3 times in the survey. Total of 21 responses received.