

Board Report Number: 24082

June 5, 2024
For Decision

To: The Chair and Members of the Halton District School Board
From: R. Negoï, Superintendent of Business Services and Treasurer
C. Ennis, Director of Education
Re: **2024/2025 Draft Budget**

Recommendation

Be it resolved that the Board of Trustees approve the 2024/2025 Halton District School Board PSAB Operating Budget in the amount of \$920,379,636 and that the Superintendent of Business Services and Treasurer be authorized to proceed with the expenditure of funds as outlined in [Appendix B](#).

Be it resolved that the Board of Trustees approve the 2024/2025 Halton District School Board PSAB Capital Budget in the amount of \$187,731,409 and that the Superintendent of Business Services and Treasurer be authorized to proceed with the expenditure of funds as outlined in [Appendix C](#).

Be it resolved that the Board of Trustees approve the 2024/2025 In-Year Deficit Elimination Plan in the amount of \$1,805,000, and that the Superintendent of Business Services and Treasurer be authorized to action the plan, as outlined in [Appendix D](#).

Background

The Education Act requires all School Boards in Ontario to approve an annual balanced budget within the definitions set by the Ministry of Education regulations. The [2024/2025 Operating and Capital Budget](#) included in this report is a non-compliant budget, containing an in-year deficit of \$1.8 million which requires Ministry approval. It is important to note that this deficit relates to one-time investments, and does not represent a structural deficit.

The fiscal year for all School Boards in Ontario is in alignment with the school year and runs from September 1 to August 31. According to Ministry of Education reporting and accountability requirements, a School Board's budget must be submitted to the Ministry by the end of June preceding the start of the fiscal year in question. Consequently, the 2024/2025 budget will be submitted prior to the end of June 2024.

Beginning in 2010, all school boards were required to convert to a PSAB (Public Sector Accounting Board) basis of accounting. This resulted in a new definition of balanced budget including the requirement to approve a capital budget in addition to an operating budget. The PSAB standards follow more closely to private sector finance and expenditure

principles including, but not limited to, a statement of amortization, deferred capital contributions and future liabilities (retirement gratuities).

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

[Appendix A – 2024/2025 Enrolment Statistics](#)

[Appendix B – 2024/2025 Operating Budget: Summary of Revenues and Expenditures](#)

[Appendix C – 2024/2025 Capital Budget: Summary of Revenues and Expenditures](#)

[Appendix D – 2024/2025 In-Year Deficit Elimination Plan](#)

A school board may incur an in-year deficit up to the lower of 1% of the school board's operating revenue or the accumulated surplus from the preceding school year, consistent with the requirements set out in Ontario Regulation 280/19. If a school board anticipates an in-year deficit greater than this, Minister approval will be required. A requirement for Budget approval, introduced in 2019, is for the Board of Trustees to approve an In-Year Deficit Elimination Plan for any in-year deficit, even within the 1% compliance limitations. This In-Year Deficit Elimination Plan should identify the reasons for the deficit and the plan to address it within a two-year period. This plan does not include the funding set aside for committed capital projects approved prior to August 31, 2019.

In addition, the new regulation requires that school boards that filed a deficit budget in 2022/2023 to balance within two years. This is the case for the HDSB and as such, is required to file a balanced budget for 2024/2025, or it requires Ministry approval to submit a deficit budget.

Rationale

The Halton District School Board has always been financially responsible with a clear focus on providing the system with the resources and supports necessary to create learning conditions that elevate student achievement, champion supportive and inclusive practices within safe and caring environments and provide opportunities to take action for a sustainable world. The budget presented for the 2024/2025 school year continues this approach, focusing on student learning and well being, while a new Multi-Year Plan is finalized for 2024-2028.

In 2024/2025, the Halton District School Board welcomes approximately 66,866 students in 91 elementary, 16 secondary schools and 5 continuing education centres. This enrolment projection results in an overall decrease of 0.4% as compared to the 2023/2024 school year. Enrolment decline is projected in all four municipalities for the 2024/2025 school year, as outlined in Appendix A. As we move forward, overall enrolment is projected to decline

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before increasing into 2027/2028. This will be primarily due to new residential development in Milton and Oakville, and increasing newcomers settling in the Region of Halton.

The Ministry of Education allocates funding to School Boards using a model that is based on enrolment and the local needs of students in each board. For 2024/2025, the HDSB expects to receive 87.0% (approximately \$834.3 million) of total operating revenue from the Ministry of Education (which includes Core Education Funding and Responsive Education Programs). On April 26, 2024, the Ministry of Education released information with respect to education funding for 2024/2025, which underwent a significant restructuring with the intent to simplify the understanding of funding and increase transparency and accountability. The funding will be known as Core Education Funding (CoreEd) and the main funding changes for 2024/2025 are:

- Average provincial per pupil funding increased 1.9% to \$13,852
- Three years of compensation provisions of 1.25% increase to salary benchmarks for teaching groups and \$1 per hour increase to salary benchmarks for non-teaching groups
- 2.0% increase for the non-staffing components of the School Operations Allocation to address increasing commodity prices
- Continued CoreEd allocation to support broadband network operations and security
- The De-streaming Supports Responsive Education Program (REP) funding has been discontinued
- New REPs for Special Education Needs Transition Navigators and Critical Physical Security Infrastructure have been announced
- Continued supports for special education and student mental health that were provided in 2023/2024 as elements within the CoreEd, and
- The Supports for Students Fund (SSF) is continuing until 2026

The 2024/2025 fiscal year poses significant challenges to a system experiencing declining enrolment such as HDSB. The CoreEd funding does not contain a provision to offset the mandatory increases for statutory benefits enhancements, nor the significant cost pressures on contractual services and licensing fees the sector has been experiencing as a result of high inflation. The updated Transportation allocation results in an increase of funding for the HDSB, however funding is still below 2022/23 levels under the old formula. The supply (staff) allocation parameters remain unchanged while the costs have been increasing over the past few years, and Special Education and Student Well Being funding continues to be less than program expenses, creating challenges to support students' needs.

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The key objective of the Budget Development Process is to align the allocation of resources with the Multi-Year Plan (MYP), Annual Operating Plan and the Special Education Plan, identify school-based staffing requirements, identify budget challenges and opportunities, and gather input from the various stakeholder groups. Updates on the Budget Development Process were presented to the Trustees in January, March and May 2024. In addition, communication and stakeholder input was requested via HDSB website, and summarized in the April 3, 2024 Board report. All budget development documentation has been posted on the HDSB [website](#).

Under the new regulation, the 2024/2025 Budget is a non-compliant budget reflecting a \$1.8 million deficit (or 0.23% of the provincial allocation) to incorporate new or continuing initiatives to support student achievement, equity and inclusion, and strategic initiatives. The HDSB has a long history of financial stewardship and accountability and has, over the years, accumulated a strong reserve balance. Over the past 4 years however, the accumulated reserve balance has been reduced in order to keep up with costs and services that support students and school communities. While the current accumulated reserve balance is \$63.3 million, most of it is encumbered for capital projects and sinking fund adjustments, with only \$24.3 million available to support operating expenses. Further, the proposed 2024/2025 budget is requesting the use of \$1.8 million from accumulated reserves, which will reduce the operating portion to \$22.5 million, representing less than 3% of HDSB's provincial allocation.

The 2024/2025 draft budget contains fiscal measures to balance the budget and eliminate the structural deficit, as outlined in the [draft budget presentation](#), which include the reduction of 94.33 FTEs across the system and over \$10 million in savings and efficiencies. In addition a number of cost containment measures have been implemented, including program viability and location reviews, transportation efficiencies, and cost containment for school operations and maintenance. The budget also does not afford increased operating budgets for learning materials, school supplies and technology renewal, which will be a challenge due to the increasing costs associated with these goods and services.

Conclusion:

The 2024/2025 Operating and Capital Budget of the Halton District School Board is a non-compliant budget, which eliminates the structural deficit, while requesting Ministry approval for one-time investments, for a total of \$1.8 million. The budget continues to support the strategic priorities in the Multi-Year Plan (currently under development), as well



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as the actions identified in the 2024/2025 Annual Operating Plan, 2024/2025 Special Education Plan and 2024/2025 Annual Capital Plan.

Respectfully submitted,

Roxana Negoi

Superintendent of Business and Treasurer

Curtis Ennis

Director of Education



**Halton District School Board
2024/2025 Budget
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Section 1

2024/2025 Budget

Key Highlights

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TOGETHER

**Halton District School Board
2024/2025 Budget
Summary of Restraints and Investments**

Summary of Restraints:

Staffing	FTEs	Savings
Elementary Classroom	(32.50)	
Secondary Classroom	(21.83)	
Central Teaching Supports - Instructional Program Leaders (IPLs), Learning Resource Teachers (LRTs), Instructional Resource Teachers (IRTs)	(19.00)	
Designated Early Childhood Educators (DECEs)	(11.00)	
Clerical & Secretarial	(8.00)	
Professionals, Paraprofessionals & Technical	(2.00)	
Total Staffing	(94.33)	\$ (9,318,000)
Non-staffing		
Mental Health Strategy (from 2020-2024 Multi-Year Plan)	\$	(75,000)
Right to Read resources (one-time addition in 2023/2024)	\$	(397,000)
Other one-time budgets or roll-forwards	\$	(347,000)
Facilities savings	\$	(105,000)
Department budget savings	\$	(30,000)
	<hr/>	
Total Restraints	(94.33)	\$ (10,272,000)

Summary of Investments:

Staffing	FTEs	
Structured Reading Coaches	3.00	
Central Teaching Supports - Instructional Program Leaders (IPLs)	3.00	
Psychologists	2.00	
Social Worker	1.00	
Specialized Behaviour Support Worker	1.00	
Total Staffing	10.00	\$ 1,189,000
Non-staffing resources		
Cyber Security Initiatives	\$	467,000
Communications strategy and website redesign	\$	120,000
	<hr/>	
Total Investments	10.0	\$ 1,776,000

Summary of One-Time Investments:

Staffing	FTEs	
School administrative support staff	5.00	
Graduation Coaches	2.00	
Research Officer	1.00	
Total Staffing	8.00	\$ 613,000
Non-staffing resources		
Cyber Security Initiatives	\$	992,000
Communications strategy and website redesign	\$	200,000
	<hr/>	
Total One-Time Investments	8.00	\$ 1,805,000

**Halton District School Board
2024/2025 Budget
Enrolment Statistics
Average Daily Enrolment (ADE)**

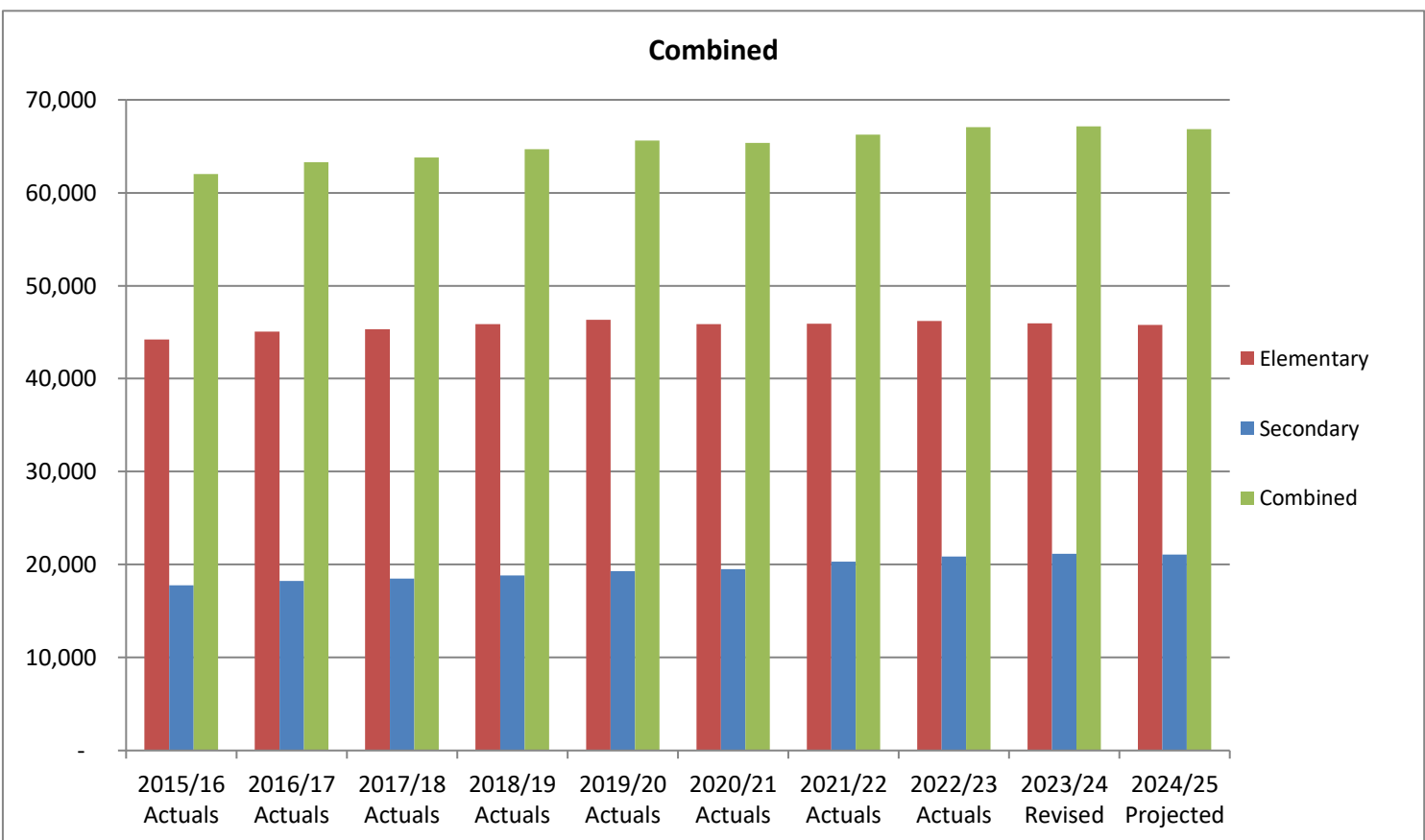
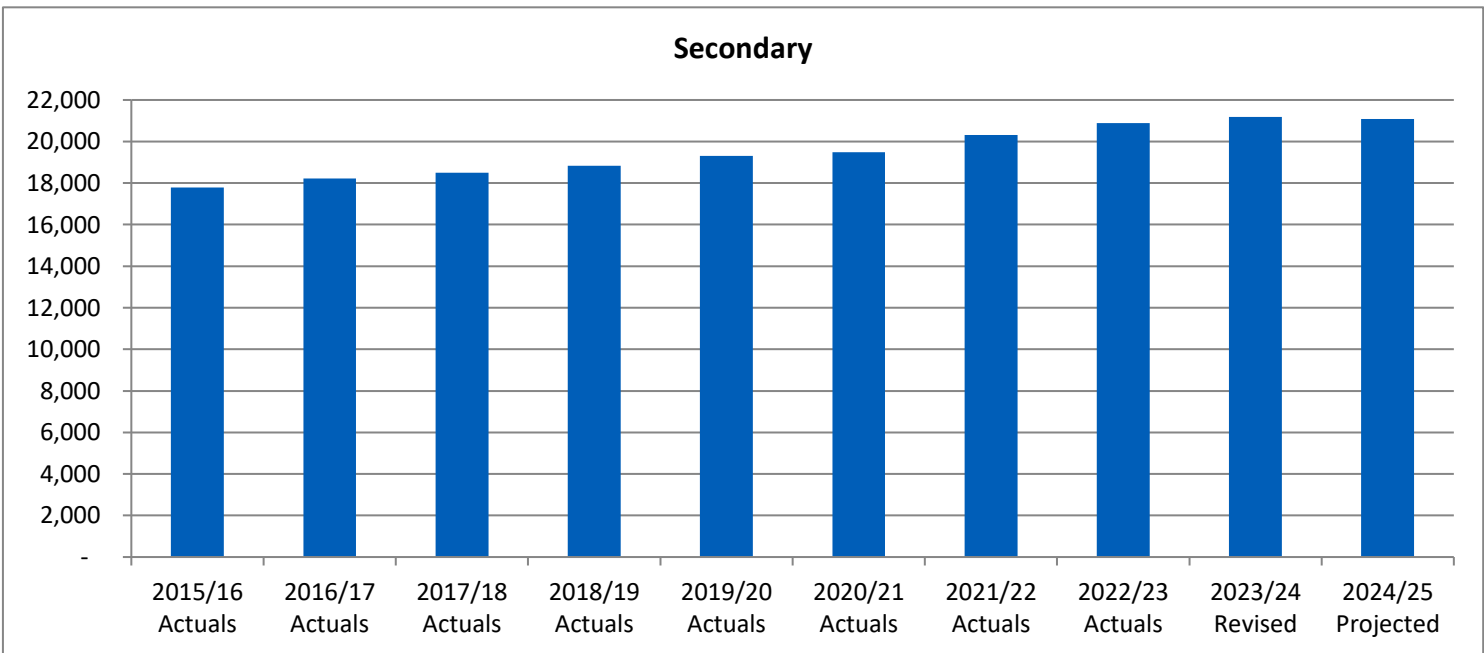
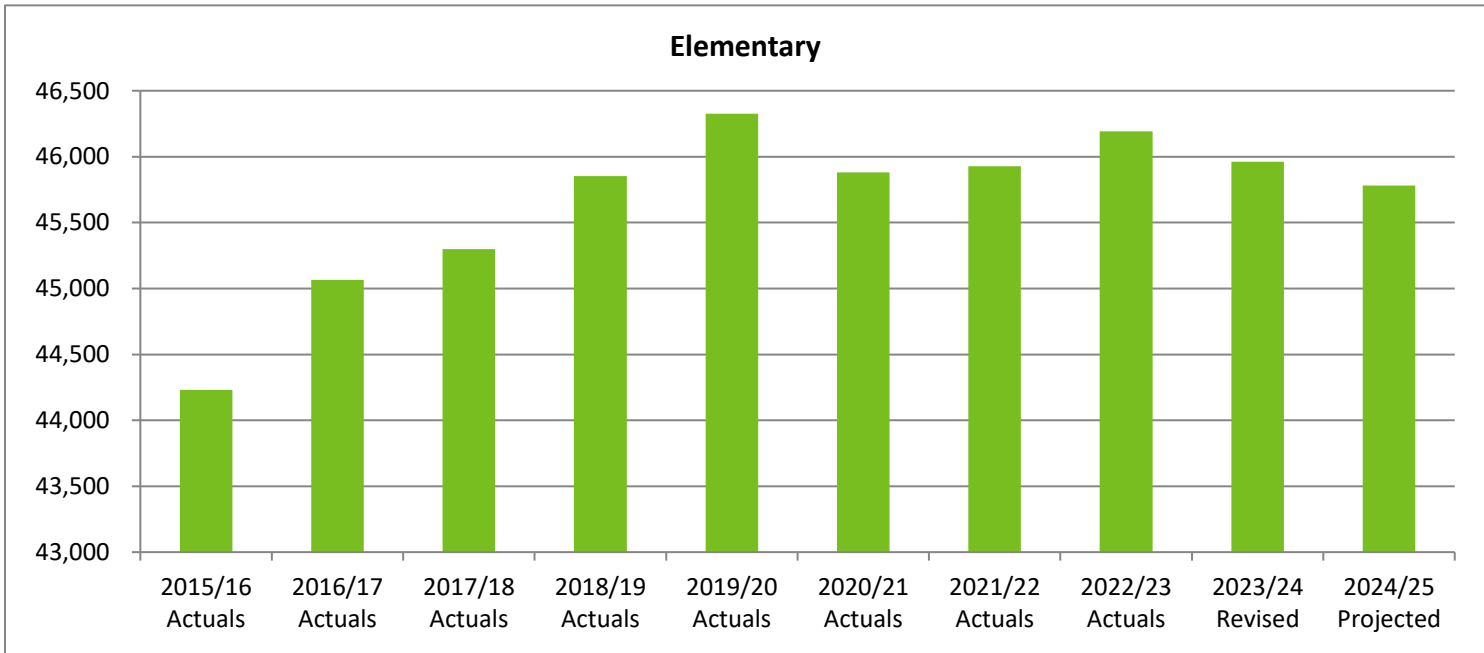
	2024/2025 Budget	2023/2024 Revised Budget	Projected Growth / (Decline)	% Change
Elementary				
Burlington	12,236.00	12,290.00	(54.00)	(0.4%)
Oakville	16,303.00	16,342.00	(39.00)	(0.2%)
Milton	13,134.00	13,214.00	(80.00)	(0.6%)
Halton Hills	4,109.00	4,117.00	(8.00)	(0.2%)
Elementary ADE	45,782.00	45,963.00	(181.00)	(0.4%)
Secondary - pupils less than 21 years				
Burlington	5,705.74	5,738.12	(32.38)	(0.6%)
Oakville	9,130.49	9,102.08	28.41	0.3%
Milton	4,347.95	4,405.53	(57.58)	(1.3%)
Halton Hills	1,900.09	1,928.38	(28.29)	(1.5%)
Secondary - pupils less than 21 years ADE	21,084.27	21,174.11	(89.84)	(0.4%)
Total Day School				
Burlington	17,941.74	18,028.12	(86.38)	(0.5%)
Oakville	25,433.49	25,444.08	(10.59)	(0.0%)
Milton	17,481.95	17,619.53	(137.58)	(0.8%)
Halton Hills	6,009.09	6,045.38	(36.29)	(0.6%)
Total Day School ADE	66,866.27	67,137.11	(270.84)	(0.4%)

Notes:

ADE calculations are based on 50% of the October 31 Full Time Equivalent and 50% of the March 31 Full Time Equivalent.

Secondary includes ADE for those students exceeding 34 credits.

Halton District School Board 2024/2025 Budget Enrolment History



Section 2
2024/2025 Budget

Operating Revenue

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T O G E T H E R

**Halton District School Board
2024/2025 Budget
Summary of Revenue by Ministry Category**

	2024/2025 Budget	2023/2024 Revised Budget	Increase/ (Decrease)
Revenue			
Provincial Grants - Core Education Funding	829,058,883	789,243,084	39,815,799
Provincial Grants - Other	5,229,542	9,394,820	(4,165,278)
Federal Grants & Fees	3,245,028	3,094,344	150,684
School Generated Funds	20,000,000	20,000,000	-
Investment Income	2,250,000	3,400,000	(1,150,000)
Other Fees & Revenues			
Tuition Fees	5,617,950	4,749,110	868,840
Rental Income	2,222,775	2,069,294	153,481
Before and After School Program	1,328,400	952,036	376,364
Cafeteria Income	22,000	22,000	-
Miscellaneous Income	428,000	234,256	193,744
Secondments to Unions	1,787,086	1,899,610	(112,524)
Secondments to Ministry	76,968	207,389	(130,421)
Education Development Charge (EDC)	46,585,723	4,759,527	41,826,196 *
Other Fees & Revenues Subtotal	58,068,902	14,893,222	43,175,680
Amortization of Deferred Capital Contributions	41,683,718	39,474,466	2,209,252
Total Revenue	959,536,073	879,499,936	80,036,137
Transfer (to)/from Accumulated Surplus	(39,156,437)	5,852,949	(45,009,386) **
Total Revenue Net of Transfer	920,379,636	885,352,885	35,026,751
Total Expense	920,379,636	885,352,885	35,026,751

* Revenue adjustments per PSAB requirement

** Additional information included on *Transfer (to)/from Accumulated Surplus per Ministry Compliance*

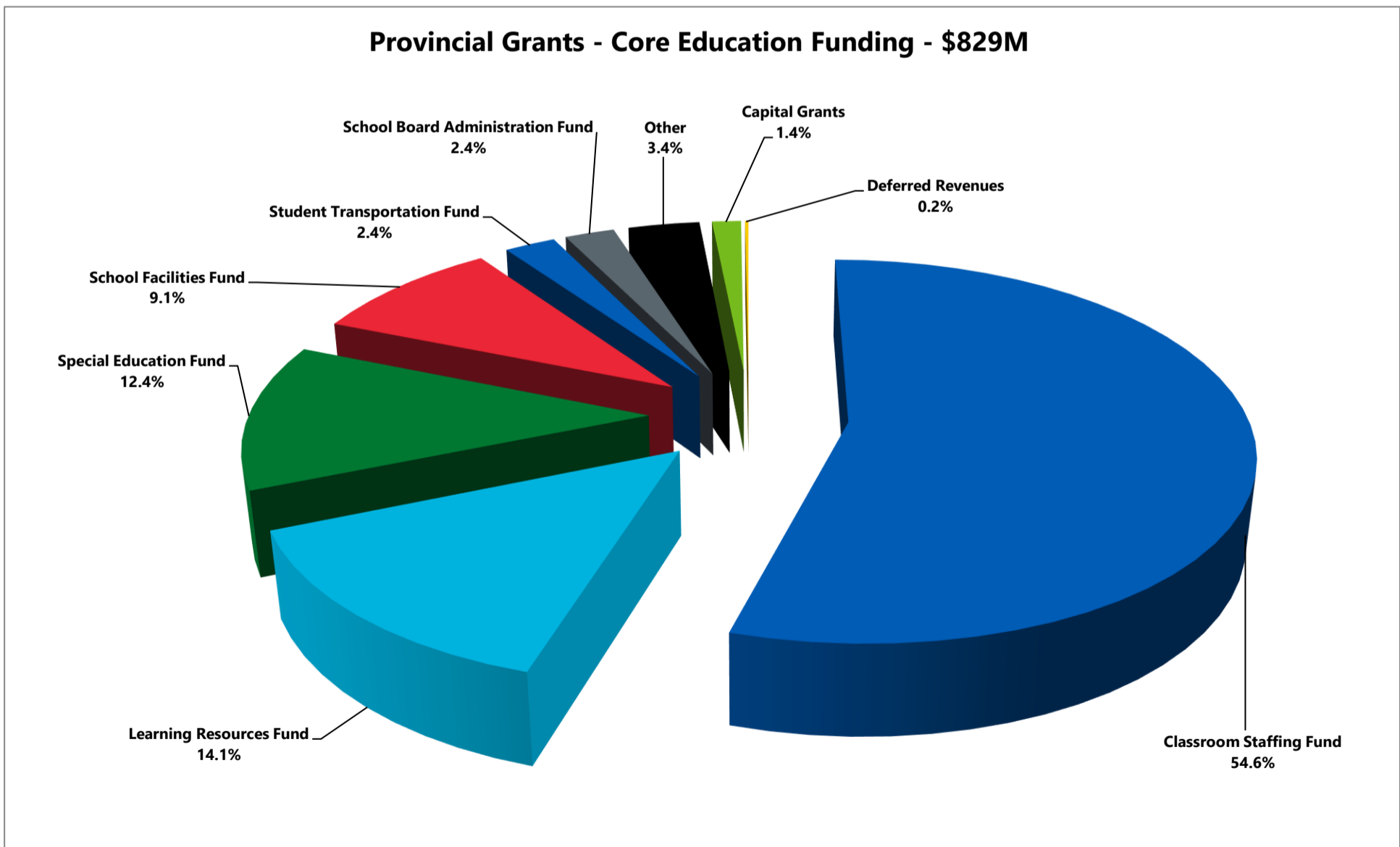
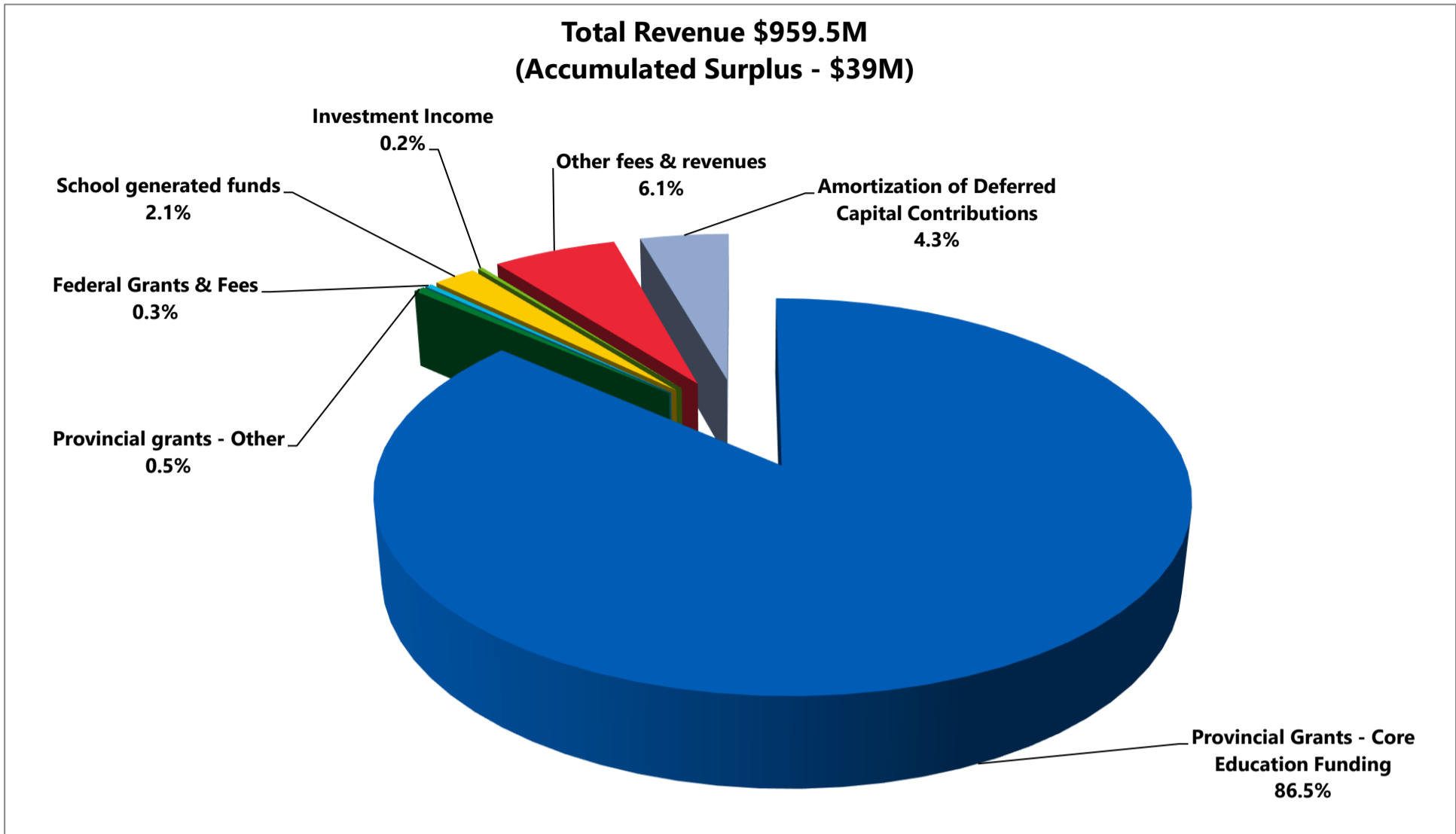
**Halton District School Board
2024/2025 Budget
Provincial Grants - Core Education Funding**

	2024/2025 Budget	2023/2024 Revised Budget	Increase/ (Decrease)
Classroom Staffing Fund (CSF)			
CSF - Per Pupil Allocation	342,643,225	340,179,989	2,463,236
Language Classroom Staffing Allocation	26,043,130	26,561,845	(518,715)
Local Circumstances Staffing Allocation	80,269,935	74,303,814	5,966,121
Indigenous Education Classroom Staffing Allocation	65,697	51,167	14,530
Supplementary Staffing Allocation	4,228,538	4,182,604	45,934
Learning Resources Fund (LRF)			
LRF - Per Pupil Allocation	47,276,533	46,961,225	315,308
Language Supports and Local Circumstances Allocation	7,891,575	7,041,499	850,076
Indigenous Education Supports Allocation	2,968,063	3,088,960	(120,897)
Mental Health and Wellness Allocation	1,884,755	1,773,969	110,786
Student Safety and Well-Being Allocation	1,312,705	1,352,126	(39,421)
Continuing Education and Other Programs Allocation	3,642,623	3,795,838	(153,215)
School Management Allocation	48,112,894	47,506,580	606,314
Differentiated Supports Allocation	3,716,169	3,874,572	(158,403)
Special Education Fund (SEF)			
SEF - Per Pupil Allocation	56,059,837	55,169,375	890,462
Differentiated Needs Allocation (DNA)	34,718,387	34,406,777	311,610
Complex Supports Allocation	7,470,448	7,157,333	313,115
Specialized Equipment Allocation (SEA)	4,629,149	3,502,640	1,126,509
School Facilities Fund			
School Operations Allocation	72,254,278	71,538,000	716,278
School Renewal Allocation	10,530,095	10,604,682	(74,587)
Rural and Northern Education Allocation	12,281	15,653	(3,372)
Student Transportation Fund			
Transportation Services Allocation	19,859,482	19,116,501	742,981
School Bus Rider Safety Training Allocation	59,400	49,950	9,450
Transportation to Provincial or Demonstration Schools Allocation	205,100	208,695	(3,595)
School Board Administration Fund			
Trustees and Parent Engagement Allocation	331,988	330,189	1,799
Board-Based Staffing Allocation	17,988,778	17,977,410	11,368
Central Employer Bargaining Agency Fees Allocation	59,190	58,745	445
Data Management and Audit Allocation	310,134	307,575	2,559
Declining Enrolment Adjustment (DEA) Allocation	942,678	0	942,678
Other			
Estimated Bill 124 Remedy Impact	28,225,334	0	28,225,334
Capital Grants			
Short Term Interest on Capital	185,000	166,500	18,500
Capital Debt Support Payments - Interest	7,977,653	8,707,791	(730,138)
Permanent Financing of NPF	543,389	543,389	0
Temporary Accommodations	2,754,083	3,264,994	(510,911)
Transfers from Deferred Revenues			
Specialized Equipment Allocation (SEA)	1,100,000	1,321,801	(221,801)
After School Skills Development	200,000	155,811	44,189
Indigenous Education	0	1,022,631	(1,022,631)
Library Staffing	0	178,869	(178,869)
Experiential Learning	0	230,023	(230,023)
Occasional Teachers Local Priorities Funds	0	21,791	(21,791)
Transferred to Deferred Capital Contribution			
School Renewal	(7,413,643)	(7,488,229)	74,586 *
Total Provincial Grants - Core Education Funding	829,058,883	789,243,084	39,815,799 **

* Grant adjustment per PSAB requirement

** Funding allocations contain a provision for three years of compensation increases

**Halton District School Board
2024/2025 Budget**



Halton District School Board

2024/2025 Budget

Glossary of Terms - Provincial Grants Core Education Funding Chart

The revenue categories reflected on the chart are consistent with the Ministry's defined revenues.

Classroom Staffing Fund - provides school boards with funding to support the majority of staffing in the classroom for all students. This includes teachers and early childhood educators (ECEs) and some educational assistants (EAs).

Learning Resources Fund - provides school boards with funding to support the costs of staffing typically required outside of the classroom to support student needs, such as mental health workers, as well as non-staffing classroom costs, such as learning materials and classroom equipment.

Special Education Fund - supports positive outcomes for students with special education needs. This funding is for the additional costs of the programs, services and/or equipment these students may require.

School Facilities Fund - addresses the costs of operating school facilities (heating, lighting, maintaining, and cleaning) as well as the costs of repairing and renovating schools. It also provides additional support for students in rural and northern communities.

Student Transportation Fund - provides school boards with funding to transport students to and from home and school.

School Board Administration Fund - provides school boards with funding to support the operations of the school board, including staffing and non-staffing administration expenses, trustees, parent engagement, central bargaining agency fees, data management, and an adjustment for declining enrolment.

Capital Grants - provides school boards with funding to support capital debt repayments and temporary accommodation needs.

Other - provisional funding for Bill 124 remedy impacts.

Section 3
2024/2025 Budget

Operating Expense



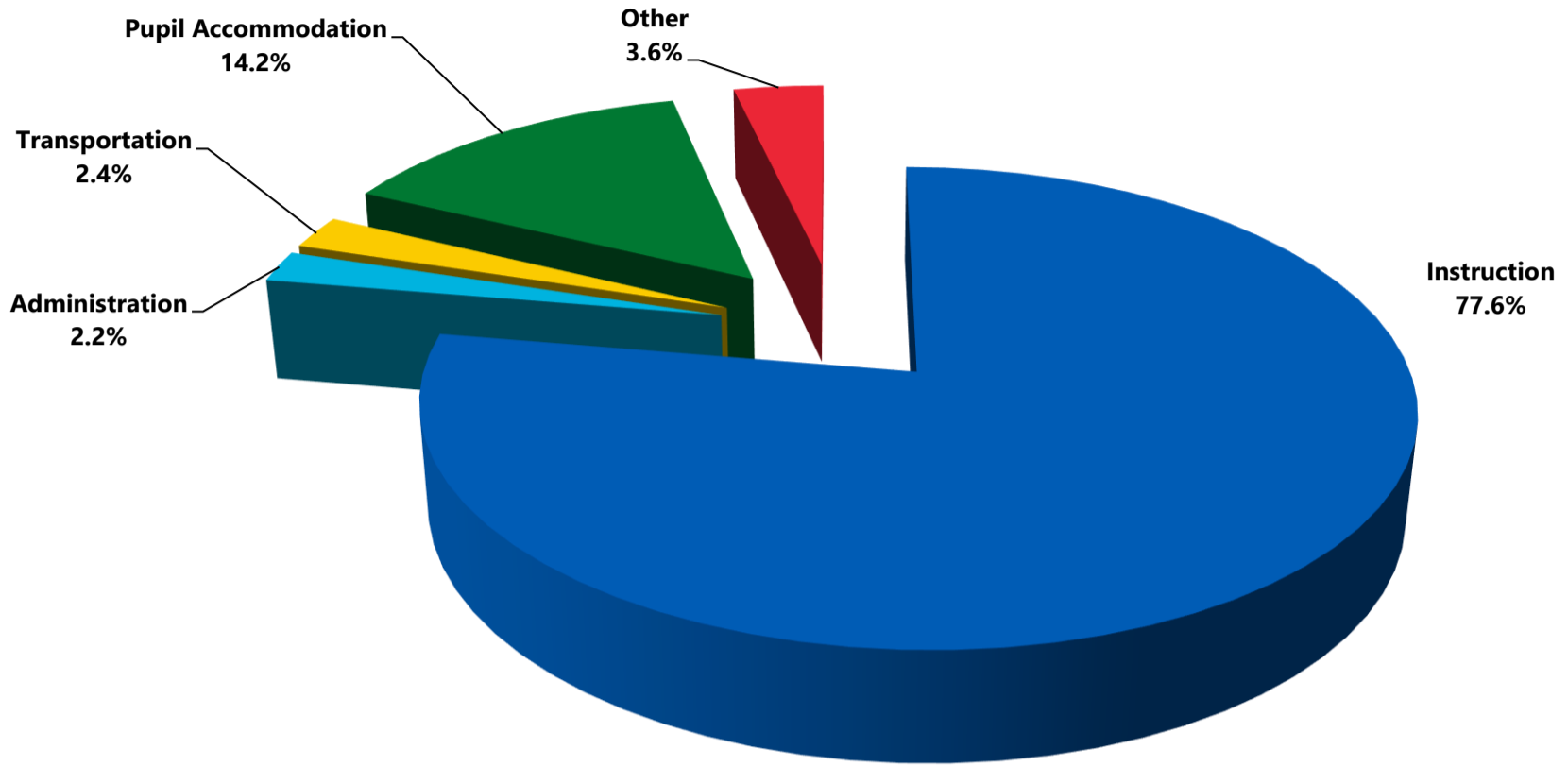
Halton District School Board
2024/2025 Budget
Summary of Operating Expense by Ministry Category

	2024/2025 Budget	2023/2024 Revised Budget	Increase/ (Decrease)
INSTRUCTION			
Classroom Teachers	469,354,105	446,995,862	22,358,243
Supply Staff	29,655,695	27,497,074	2,158,621
Educational Assistants	58,572,291	53,558,022	5,014,269
Early Childhood Educators	16,896,826	16,548,987	347,839
Textbooks and Supplies	21,082,565	23,390,388	(2,307,823)
Computers	6,146,814	4,610,782	1,536,032
Professionals, Paraprofessionals & Technical	28,332,044	26,847,417	1,484,627
Library and Guidance	13,699,662	13,081,350	618,312
Staff Development	3,500,071	4,040,032	(539,961)
Department Heads	974,316	910,455	63,861
Principals and Vice-Principals	31,872,920	31,550,142	322,778
School Office	21,832,210	20,714,003	1,118,207
Coordinators and Consultants	9,852,867	9,053,764	799,103
Continuing Education	2,677,054	2,614,667	62,387
INSTRUCTION Total	714,449,440	681,412,945	33,036,495
ADMINISTRATION			
Trustees	356,415	356,424	(9)
Director and Supervisory Officers	3,370,732	3,439,880	(69,148)
Board Administration	16,285,550	15,386,567	898,983
Amortization - Administration	184,180	167,922	16,258
ADMINISTRATION Total	20,196,877	19,350,793	846,084
TRANSPORTATION			
Pupil Transportation	21,520,045	21,474,510	45,535
Transportation - Provincial Schools	205,100	208,695	(3,595)
TRANSPORTATION Total	21,725,145	21,683,205	41,940
PUPIL ACCOMMODATION			
School Operations and Maintenance	72,319,336	71,214,783	1,104,553
School Renewal	3,116,454	3,116,454	-
Other Pupil Accommodation	10,819,188	8,922,549	1,896,639
Amortization - Pupil Accommodation	44,852,051	42,681,265	2,170,786
PUPIL ACCOMMODATION Total	131,107,029	125,935,051	5,171,978
OTHER EXPENSE			
REPs, Federal Programs and Secondments	11,857,756	15,927,502	(4,069,746)
Permanent Financing of NPF	543,389	543,389	-
Provision for Contingencies	500,000	500,000	-
School Generated Funds	20,000,000	20,000,000	-
OTHER EXPENSE Total	32,901,145	36,970,891	(4,069,746)
Grand Total	920,379,636	885,352,885	35,026,751

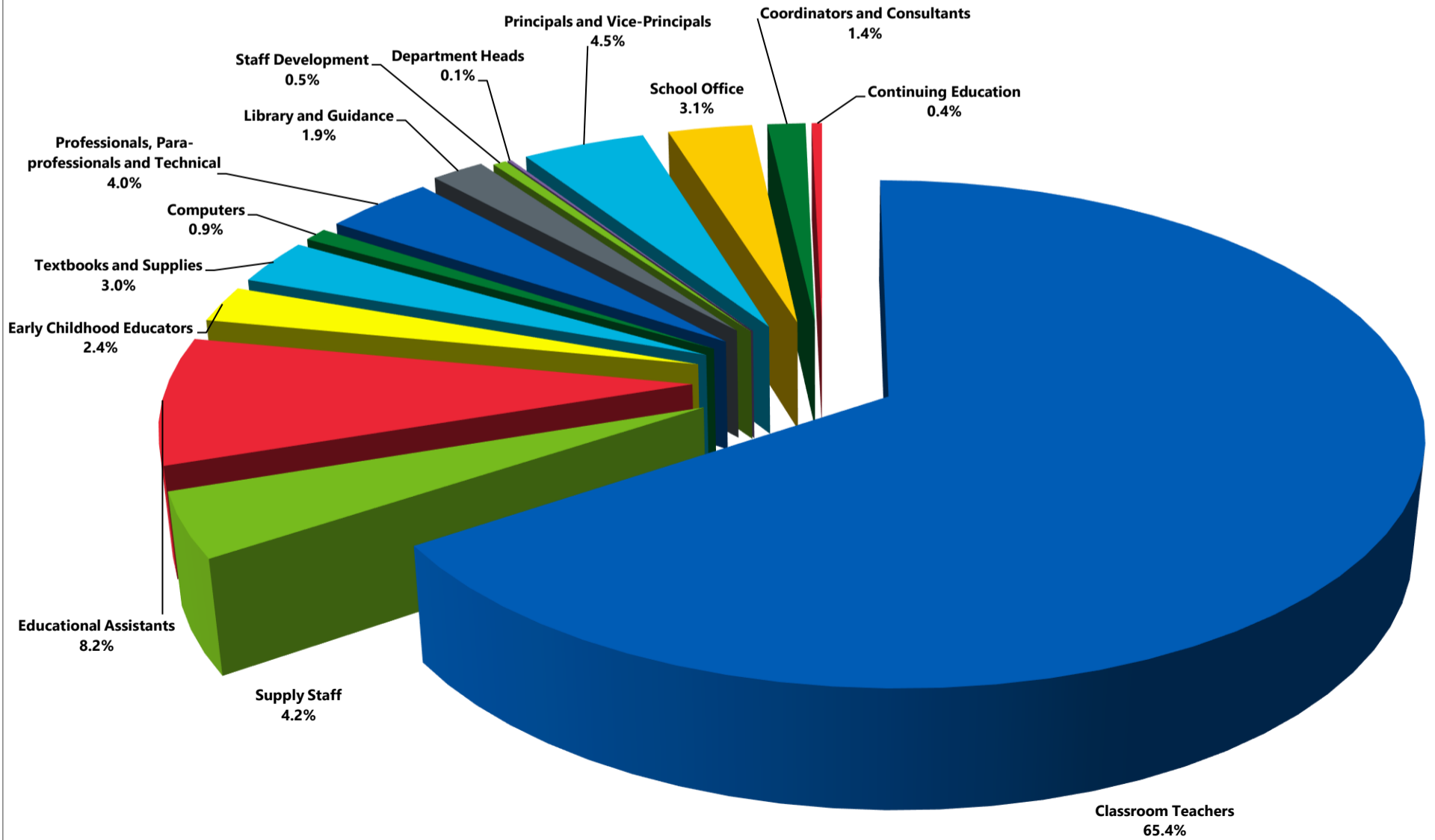
Note: Expenses contain a provision for three years of compensation increases

Halton District School Board
2024/2025 Budget

Total Operating Expense \$920M



Total Instruction \$714M



Halton District School Board
2024/2025 Budget
Glossary of Terms - Total Instruction Chart

Classroom Teachers Elementary & Secondary

Salaries, benefits and mileage related to Teachers.

Computers

Classroom computers (hardware only) and the associated network costs.

Continuing Education

Includes all current salary, benefits, supply and service expenses relating to the delivery of Continuing Education, Summer School and International Languages programs (non-day school program).

Coordinators & Consultants

Includes salaries and benefits of Coordinators & Consultants and expenses relating to curriculum development or program support.

Department Heads

Includes Department Head allowance only.

Early Childhood Educators

Includes salaries and benefits of Early Childhood Educators who support Teachers in the Full Day Kindergarten program.

Educational Assistants

Includes salaries and benefits of Educational Assistants who support Teachers in the classroom.

Library & Guidance

Includes expenses relating to library and guidance services within schools, including salaries and benefits of Teachers and Library Technicians.

Principals & Vice-Principals

Includes expenses relating to the management and administration of schools, including for example, Principal & Vice-Principal salaries, benefits and related supplies and services.

Professionals & Para-professionals & Technical

Includes salaries and benefits for staff who provide support services to students and Teachers, such as Student Supervisors, Social Workers, Child & Youth Counsellors, Speech Language Pathologists, Psychoeducational Consultants, and Computer Technicians.

School Office

Includes expenses relating to the management of schools, including for example, Secretarial salaries, benefits and related supplies & services.

Staff Development

Includes professional development expenses and professional memberships for Teachers and school support staff.

Supply Staff

Charges for Supply Staff hired as a result of a short or longer-term absence. Also includes occasional staff hired in order to provide release time.

Textbooks & Supplies

Textbooks, workbooks, resource materials, updating library resource materials, instructional software, CD ROMs, DVDs and internet expenses.

**Halton District School Board
2024/2025 Budget
Summary of Full Time Equivalent (FTE) by Ministry Category**

	A 2024/2025 Budget	B 2023/2024 Revised Budget	A - B Incr/ (Decr)	C 2023/2024 Budget	A - C Incr/ (Decr)
Instruction					
Teachers					
Classroom Teachers Elementary					
Classroom Special Education	338.1	362.2	(24.1)	362.2	(24.1)
Classroom Support	97.0	111.0	(14.0)	111.0	(14.0)
Classroom Teachers	2,336.5	2,364.6	(28.1)	2,369.7	(33.2)
Classroom Teachers Secondary					-
Classroom Special Education	104.8	138.3	(33.5)	138.3	(33.5)
Classroom Support	30.5	51.5	(21.0)	51.5	(21.0)
Classroom Teachers	1,151.8	1,137.1	14.7	1,156.9	(5.1)
Teachers Total	4,058.7	4,164.7	(106.0)	4,189.6	(130.9)
Early Childhood Educators Total	257.0	279.0	(22.0)	268.0	(11.0)
Educational Assistants Total	885.0	886.0	(1.0)	885.0	-
Professionals, Para and Technical					
Professional Student Services Personnel	143.0	141.0	2.0	141.0	2.0
Clerical & Secretarial	11.3	10.5	0.8	10.5	0.8
Management & Support Staff	21.0	21.0	-	21.0	-
Technical & Specialized	50.0	51.0	(1.0)	50.8	(0.8)
Student Supervisors	64.3	64.3	-	64.3	-
Professionals, Para and Technical Total	289.6	287.8	1.8	287.6	2.0
Library & Guidance					
Classroom Teachers Elementary	25.4	25.4	-	25.4	-
Classroom Teachers Secondary	64.8	65.0	(0.2)	65.0	(0.2)
Library Technicians	50.5	53.5	(3.0)	53.5	(3.0)
Library & Guidance Total	140.7	143.9	(3.2)	143.9	(3.2)
Principals and Vice-Principals					
Principals	106.6	105.6	1.0	105.6	1.0
Vice-Principals	108.0	108.0	-	108.0	-
Principals and Vice-Principals Total	214.6	213.6	1.0	213.6	1.0
School Office					
Clerical & Secretarial	253.5	259.4	(5.9)	259.4	(5.9)
Management & Support Staff	20.0	20.0	-	20.0	-
School Office Total	273.5	279.4	(5.9)	279.4	(5.9)

**Halton District School Board
2024/2025 Budget
Summary of Full Time Equivalent (FTE) by Ministry Category**

	A 2024/2025 Budget	B 2023/2024 Revised Budget	A - B Incr/ (Decr)	C 2023/2024 Budget	A - C Incr/ (Decr)
Coordinators & Consultants					
Clerical & Secretarial	7.2	7.2	-	7.2	-
Director & Supervisory Officers	3.0	2.0	1.0	2.0	1.0
Instructional Program Leaders (IPL)	47.0	44.0	3.0	44.0	3.0
Management & Support Staff	16.0	16.0	-	16.0	-
Principals	7.0	7.0	-	7.0	-
Vice-Principals	2.0	2.0	-	2.0	-
Coordinators & Consultants Total	82.2	78.2	4.0	78.2	4.0
Continuing Education					
Management & Support Staff	2.0	2.0	-	2.0	-
Vice-Principals	2.0	2.0	-	2.0	-
Continuing Education Total	4.0	4.0	-	4.0	-
Instruction Total	6,205.3	6,336.6	(131.3)	6,349.3	(144.0)
Administration					
Trustees (including Student Trustees) Total	13.0	13.0	-	13.0	-
Director & Supervisory Officers Total	13.0	13.0	-	13.0	-
Board Administration					
Caretakers & Cleaners	3.5	3.5	-	3.5	-
Clerical & Secretarial	11.2	12.0	(0.8)	11.2	-
Management & Support Staff	90.0	89.0	1.0	90.0	-
Board Administration Total	104.7	104.5	0.2	104.7	-
Administration Total	130.7	130.5	0.2	130.7	-
Pupil Accommodation					
Caretakers & Cleaners	350.5	345.5	5.0	345.5	5.0
Clerical & Secretarial	4.0	4.0	-	4.0	-
Management & Support Staff	38.0	38.0	-	39.0	(1.0)
Pupil Accommodation Total	392.5	387.5	5.0	388.5	4.0
Other Total	39.5	38.9	0.6	17.4	22.1
Grand Total	6,768.0	6,893.5	(125.5)	6,885.9	(117.9)

**Halton District School Board
2024/2025 Budget
Expense by Funding Source**

Category	FTE	Revenue	Expense	Variance
Instruction	6,205.3	713,180,640	714,449,440	(1,268,800)
Administration	130.7	22,743,627	20,196,877	2,546,750
Transportation	-	20,211,982	21,725,145	(1,513,163)
Pupil Accommodation	392.5	130,228,240	131,107,029	(878,789)
Other	39.5	32,210,413	32,901,145	(690,732)
Total	6,768.0	918,574,902	920,379,636	(1,804,734)

In-Year Deficit Elimination Plan

Funding through Accumulated Surplus:	
Unappropriated In-Year Deficit	
Cyber security initiatives	992,000
Communications strategy and website redesign	200,000
Available for Compliance - Internally Appropriated	
Temporary staff	613,000
School administration support staff (5 FTEs)	
Graduation coaches (2 FTEs)	
Research officer (1 FTE)	
Total Accumulated In-Year (Surplus)/Deficit for Compliance	1,805,000

**Halton District School Board
2024/2025 Budget
Instruction Expense**

	2024/2025 Budget	2023/2024 Revised Budget	Increase/ (Decrease)
INSTRUCTION			
Classroom Teachers			
Salaries and Benefits	469,252,105	446,895,862	22,356,243
Supplies and Services	102,000	100,000	2,000
Classroom Teachers Total	469,354,105	446,995,862	22,358,243
Supply Staff			
Salaries and Benefits	29,655,695	27,497,074	2,158,621
Supply Staff Total	29,655,695	27,497,074	2,158,621
Educational Assistants			
Salaries and Benefits	58,572,291	53,558,022	5,014,269
Educational Assistants Total	58,572,291	53,558,022	5,014,269
Early Childhood Educators			
Salaries and Benefits	16,896,826	16,548,987	347,839
Early Childhood Educators Total	16,896,826	16,548,987	347,839
Textbooks and Supplies			
Staff Development	200,000	200,000	-
Supplies and Services	18,192,046	20,247,500	(2,055,454)
Fees, Contractual and Rentals	2,631,119	2,883,488	(252,369)
Other	59,400	59,400	-
Textbooks and Supplies Total	21,082,565	23,390,388	(2,307,823)
Computers			
Supplies and Services	4,402,258	2,982,761	1,419,497
Fees, Contractual and Rentals	1,744,556	1,628,021	116,535
Computers Total	6,146,814	4,610,782	1,536,032
Professionals, Paraprofessionals & Technical			
Salaries and Benefits	27,106,040	25,232,777	1,873,263
Supplies and Services	294,970	294,210	760
Fees, Contractual and Rentals	879,585	1,285,572	(405,987)
Other	51,449	34,858	16,591
Professionals, Paraprofessionals & Technical Total	28,332,044	26,847,417	1,484,627
Library and Guidance			
Salaries and Benefits	13,698,662	13,080,350	618,312
Supplies and Services	1,000	1,000	-
Library and Guidance Total	13,699,662	13,081,350	618,312

**Halton District School Board
2024/2025 Budget
Instruction Expense**

	2024/2025 Budget	2023/2024 Revised Budget	Increase/ (Decrease)
Staff Development			
Staff Development	3,500,071	4,040,032	(539,961)
Staff Development Total	3,500,071	4,040,032	(539,961)
Department Heads			
Salaries and Benefits	974,316	910,455	63,861
Department Heads Total	974,316	910,455	63,861
Principals and Vice-Principals			
Salaries and Benefits	31,349,802	30,964,474	385,328
Staff Development	428,368	492,918	(64,550)
Supplies and Services	34,000	32,000	2,000
Other	60,750	60,750	-
Principals and Vice-Principals Total	31,872,920	31,550,142	322,778
School Office			
Salaries and Benefits	20,272,864	19,209,725	1,063,139
Staff Development	22,500	22,500	-
Supplies and Services	227,372	229,872	(2,500)
Fees, Contractual and Rentals	1,309,474	1,251,906	57,568
School Office Total	21,832,210	20,714,003	1,118,207
Coordinators and Consultants			
Salaries and Benefits	9,725,697	8,937,894	787,803
Supplies and Services	121,770	110,470	11,300
Fees, Contractual and Rentals	2,000	2,000	-
Other	3,400	3,400	-
Coordinators and Consultants Total	9,852,867	9,053,764	799,103
Continuing Education			
Salaries and Benefits	2,550,951	2,470,298	80,653
Staff Development	4,000	7,000	(3,000)
Supplies and Services	121,103	136,369	(15,266)
Fees, Contractual and Rentals	1,000	1,000	-
Continuing Education Total	2,677,054	2,614,667	62,387
Grand Total	714,449,440	681,412,945	33,036,495

**Halton District School Board
2024/2025 Budget
Detail of Instruction - Textbooks and Supplies Expense**

	2024/2025 Budget	2023/2024 Revised Budget	Increase/ (Decrease)
INSTRUCTION			
Textbooks and Supplies			
Supplies and Services			
Care, Treatment, Custody & Corrections	94,693	94,693	-
Decentralized School Budgets	12,215,656	12,089,504	126,152
Equity Inclusion	59,000	59,000	-
Experiential Learning	185,056	217,939	(32,883)
Family of Schools	256,329	256,329	-
Full Day Kindergarten	11,315	11,315	-
Health Supplies	50,000	45,000	5,000
Integration/Boundary Reviews	94,000	9,500	84,500
Media & Library	77,000	102,802	(25,802)
Mental Health and Well-Being	20,293	19,373	920
Other Resources and Support	1,372,647	2,454,515	(1,081,868)
Outdoor Education	363,054	518,659	(155,605)
Program Services Subject Specific	823,722	770,572	53,150
Safe Schools	11,300	13,240	(1,940)
Special Education Resources and Support	100,990	111,370	(10,380)
Special Equipment Amount	2,456,991	3,473,689	(1,016,698)
Supplies and Services Total	18,192,046	20,247,500	(2,055,454)
Fees, Contractual and Rentals			
Copyright	6,606	6,606	-
Experiential Learning	-	41,183	(41,183)
Internet Connectivity	143,433	143,433	-
Media & Library	136,400	56,755	79,645
Not Included	130,000	130,000	-
Other Resources and Support	213,401	330,547	(117,146)
Parent Engagement	127,807	126,859	948
Science & Tech Ed Safety	117,000	164,000	(47,000)
Software Fees	700,907	677,821	23,086
Special Education Resources and Support	7,500	3,000	4,500
Specialist High Skills Major	1,048,065	1,203,284	(155,219)
Fees, Contractual and Rentals Total	2,631,119	2,883,488	(252,369)

**Halton District School Board
2024/2025 Budget
Decentralized School Budget Allocation Model**

ELEMENTARY BUDGET MODEL		SECONDARY BUDGET MODEL	
Base Allocation - per school	\$8,200.00	Base Allocation - per school	\$10,000.00
General - per pupil	\$86.00	General - per ADE	\$124.00
School Council Allocation - per school	\$200.00	School Council Allocation - per school	\$200.00
Instructional Resources - per pupil (FDK - 8)	\$25.00	Instructional Resources - per ADE	\$60.00
FI Library Supplement - per FI pupil	\$12.00	Core Library Allocation - per school	\$1,170.00
ESL Supplement - per identified student	\$25.00	FI Library Supplement - per FI school	\$1,000.00
Tech Music Allocation - per Gr 7/8 pupil	\$20.00	ESL Supplement - per identified student	\$25.00
SPED Supplement - per IEP	\$10.00	Tech (Level 1) - per credit	\$30.00
Resource Support	\$10.00	Tech (Level 2) - per credit	\$50.00
Self Contained - Elementary per student:		SPED Supplement - per IEP	\$10.00
Behavioural, LD, PLC	\$20.00	Resource Support	\$10.00
Life Skills	\$200.00	SPED Class Supplements- Secondary per student:	
Communications	\$200.00	Community Pathways Program (CPP)	\$150.00
Special Supplements:		Special Supplements:	
New School Opening Celebration	\$2,000.00	New School Opening Celebration	\$2,000.00
50th Anniversary Celebration	\$2,000.00	50th Anniversary Celebration	\$2,000.00
Athletic Supplement	Variable	International Baccalaureate	\$12,000.00
School Needs Index	Variable	Athletic Supplement	Variable
		School Needs Index	Variable

**Halton District School Board
2024/2025 Budget
Detail of Instruction - Computers Expense**

	2024/2025 Budget	2023/2024 Revised Budget	Increase/ (Decrease)
INSTRUCTION			
Computers			
Supplies and Services			
Classroom Computer Support	3,118,531	1,702,034	1,416,497
Computers & Audio Visual	1,166,000	1,163,000	3,000
Repairs-Furniture & Equipment	117,727	117,727	-
Fees, Contractual and Rentals			
Classroom Computer Support	43,801	55,194	(11,393)
Maintenance Fees	823,953	712,816	111,137
Wide Area Network	876,802	860,011	16,791
Grand Total	6,146,814	4,610,782	1,536,032

**Halton District School Board
2024/2025 Budget
Detail of Instruction - Staff Development Expense**

	2024/2025 Budget	2023/2024 Revised Budget	Increase/ (Decrease)
INSTRUCTION			
Staff Development			
Contractual PD	45,550	67,341	(21,791)
e-Learning	17,157	17,157	-
Family of Schools	5,000	5,000	-
Full Day Kindergarten	22,674	22,674	-
Health & Safety	191,000	191,000	-
Mental Health and Well-Being	13,250	13,250	-
New Teacher Induction Program	332,896	460,452	(127,556)
Program Services Subject Specific	1,368,819	1,743,467	(374,648)
Research	1,400	1,400	-
Safe Schools	47,500	62,500	(15,000)
Safety & Well Being	79,284	79,284	-
Special Education	250,563	260,063	(9,500)
Staff Well-Being	41,000	41,000	-
Student Success	1,022,402	1,016,264	6,138
Technology	61,576	59,180	2,396
Grand Total	3,500,071	4,040,032	(539,961)

**Halton District School Board
2024/2025 Budget
Administration Expense**

	2024/2025 Budget	2023/2024 Revised Budget	Increase/ (Decrease)
ADMINISTRATION			
Trustees			
Salaries and Benefits	224,915	224,924	(9)
Supplies and Services			
Computer Lease	5,000	5,000	-
Mileage	18,000	18,000	-
Student Trustees	17,500	17,500	-
Telephone/Cell/Fax	25,000	25,000	-
Trustee Supplies	66,000	66,000	-
Trustees Total	356,415	356,424	(9)
Director and Supervisory Officers			
Salaries and Benefits	3,211,432	3,281,580	(70,148)
Staff Development	72,000	71,000	1,000
Supplies and Services	87,300	87,300	-
Director and Supervisory Officers Total	3,370,732	3,439,880	(69,148)
Board Administration			
Salaries and Benefits	11,887,112	11,010,182	876,930
Staff Development			
Communications	6,500	9,000	(2,500)
Staff Development	134,522	134,522	-
Supplies and Services			
Administration Building Maintenance	100,000	65,000	35,000
Furniture & Equipment	20,000	20,000	-
Labour Relations	102,000	132,000	(30,000)
Meeting Expenses	12,460	12,460	-
Mileage	20,000	16,100	3,900
Office Supplies & Services	263,617	308,317	(44,700)
Recruitment of Staff	180,000	193,500	(13,500)
Telephone/Cell/Fax	202,157	139,306	62,851
Utilities - Hydro	131,483	150,000	(18,517)
Utilities - Natural Gas	29,705	28,900	805
Fees, Contractual and Rentals			
Audit & Professional Fees	156,400	154,000	2,400
Communications	326,000	6,000	320,000
Human Resources Contractual Support	89,000	109,000	(20,000)
Legal Fees	450,000	760,000	(310,000)
Other Resources and Support	182,000	290,587	(108,587)
Payroll Fees	12,000	12,000	-
Professional Fees	30,587	28,094	2,493
Software Maintenance Fees	1,751,243	1,612,035	139,208
Other	198,764	195,564	3,200
Board Administration Total	16,285,550	15,386,567	898,983
Amortization - Administration			
Amortization and Write-downs	184,180	167,922	16,258
Amortization - Administration Total	184,180	167,922	16,258
Grand Total	20,196,877	19,350,793	846,084

**Halton District School Board
2024/2025 Budget
Transportation Expense**

	2024/2025 Budget	2023/2024 Revised Budget	Increase/ (Decrease)
TRANSPORTATION			
Pupil Transportation			
Administration	1,280,100	1,184,950	95,150
Regular			
Bus Passes	125,000	125,000	-
English Language Learners (ELL) Transportation	441,000	441,000	-
Essential Level Transportation	290,000	283,500	6,500
Fuel Escalation	727,796	807,957	(80,161)
Gary Allan High School Transportation	4,000	4,000	-
Home to School (includes French Immersion)	10,017,500	9,974,500	43,000
HOPES Transportation	190,550	183,550	7,000
Kindergarten Expressive Language & Literacy Program	220,000	216,000	4,000
Other Transportation	835,500	836,687	(1,187)
Safety Programs	94,563	263,430	(168,867)
School Bus Orientation Day	936	936	-
Specialist High Skills Major Transportation	138,000	140,000	(2,000)
Special Education			
Care, Treatment, Custody & Corrections Transportation	259,000	232,000	27,000
Gifted Transportation	917,000	897,000	20,000
Home to School Special Needs Transportation	4,517,600	4,438,500	79,100
Mobility Accessible Transportation	1,300,500	1,286,500	14,000
Special Education Transportation	161,000	159,000	2,000
Transportation - Provincial Schools			
Provincial Schools	205,100	208,695	(3,595)
Grand Total	21,725,145	21,683,205	41,940

Halton District School Board
2024/2025 Budget
Pupil Accommodation Expense

	2024/2025 Budget	2023/2024 Revised Budget	Increase/ (Decrease)
PUPIL ACCOMMODATION			
School Operations and Maintenance			
Salaries and Benefits	32,160,239	31,481,052	679,187
Staff Development	43,432	41,632	1,800
Supplies and Services			
Cafeteria	95,000	95,000	-
Caretaking	1,476,200	1,388,500	87,700
Day to Day Maintenance	6,549,750	4,986,751	1,562,999
Office Supplies & Services	200,103	280,030	(79,927)
Other Resources and Support	269,500	271,500	(2,000)
Utilities - Fuel Oil	75,000	85,000	(10,000)
Utilities - Hydro	8,443,517	9,441,036	(997,519)
Utilities - Natural Gas	3,460,295	3,414,116	46,179
Utilities - Water/Sewage	1,750,000	1,840,848	(90,848)
Vandalism	605,000	605,000	-
Fees, Contractual and Rentals			
Contract Cleaning	4,478,119	4,718,620	(240,501)
Garbage Collection	358,000	350,000	8,000
Insurance	1,350,548	1,324,855	25,693
Lockdown/Lockout	257,400	10,000	247,400
Maintenance Contracts	2,706,970	2,703,618	3,352
Other Resources and Support	497,071	432,071	65,000
Snow Removal	2,250,000	2,500,000	(250,000)
Surveillance	287,000	287,000	-
Temporary Accommodation	5,001,430	4,953,392	48,038
Other	4,762	4,762	-
School Renewal			
Renewal Projects	3,116,454	3,116,454	-
Other Pupil Accommodation			
Interest Charges on Capital	10,819,188	8,922,549	1,896,639
Amortization - Pupil Accommodation			
Amortization and Write-downs	44,852,051	42,681,265	2,170,786
Grand Total	131,107,029	125,935,051	5,171,978

**Halton District School Board
2024/2025 Budget
Other Expense**

	2024/2025 Budget	2023/2024 Revised Budget	Increase/ (Decrease)
Other Expense			
Permanent Financing of NPF	543,389	543,389	-
Provision for Contingencies	500,000	500,000	-
School Generated Funds	20,000,000	20,000,000	-
Responsive Education Programs, Federal Programs and Secondments	11,857,756	15,927,502	(4,069,746)
Other Expense Total	32,901,145	36,970,891	(4,069,746)

Section 4
2024/2025 Budget

Capital Budget Detail

Learn • Grow • Inspire



T O G E T H E R

**Halton District School Board
2024/2025 Budget
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	127,110,000		127,110,000		127,110,000	-	127,110,000
New and Existing Schools (Additions) Building, Equipment and Land Prep ¹	24,876,311	21,286,731		3,589,580	24,876,311	-	24,876,311
Child Care/Child and Family Centre ²	2,716,798	2,716,798			2,716,798	-	2,716,798
Administrative Centre	75,000				-	75,000	75,000
School Renewal ³	7,413,641	7,413,641			7,413,641	-	7,413,641
School Condition Improvement ⁴	25,539,659	21,364,659		4,175,000	25,539,659	-	25,539,659
	187,731,409	52,781,829	127,110,000	7,764,580	187,656,409	75,000	187,731,409

1. Includes expenditures for Ministry approved projects - Milton #13 elementary, Oakville #5 elementary and the New Oakville SS.

2. This represents the Ministry funding provided for the approved Child Care Centre projects at Milton #13 elementary, Oakville #5 elementary and the New Oakville SS.

3. This represents the capital portion of the School Renewal Grant only (projects considered an operational expense are excluded).

4. The Proceeds of Disposition allocation represents planned expenditures at Nelson H.S. and Burlington Central H.S.

Section 5
2024/2025 Budget

Ministry Compliance

Learn • Grow • Inspire



T O G E T H E R

**Halton District School Board
2024/2025 Budget
Detail of Special Education Compliance**

Expenditures	2024/2025 Budget	2023/2024 Revised Budget	Increase/ (Decrease)
Care, Treatment, Custody and Corrections	3,679,925	3,472,271	207,654
Special Education			
Classroom Teachers			
Salaries and Benefits	49,234,945	52,440,839	(3,205,894)
Supplies and Services	10,820	10,600	220
Classroom Teachers Total	49,245,765	52,451,439	(3,205,674)
Supply Staff			
Salaries and Benefits	6,360,808	5,986,406	374,402
Supply Staff Total	6,360,808	5,986,406	374,402
Educational Assistants			
Salaries and Benefits	58,382,385	53,396,552	4,985,833
Educational Assistants Total	58,382,385	53,396,552	4,985,833
Textbooks and Supplies			
Staff Development	200,000	200,000	-
Supplies and Services	2,828,257	3,848,487	(1,020,230)
Fees, Contractual and Rentals	37,500	33,000	4,500
Textbooks and Supplies Total	3,065,757	4,081,487	(1,015,730)
Professionals, Para & Technical			
Salaries and Benefits	15,995,518	14,794,089	1,201,429
Supplies and Services	216,060	202,060	14,000
Fees, Contractual and Rentals	465,539	649,540	(184,001)
Other	43,949	31,678	12,271
Professionals, Para & Technical Total	16,721,066	15,677,367	1,043,699
Staff Development			
Staff Development	264,213	273,713	(9,500)
Staff Development Total	264,213	273,713	(9,500)
Coordinators and Consultants			
Salaries and Benefits	3,099,862	2,986,388	113,474
Supplies and Services	32,300	32,300	-
Coordinators and Consultants Total	3,132,162	3,018,688	113,474
Grand Total	140,852,081	138,357,923	2,494,158

Revenue			
Special Education Fund Per Pupil Amount	56,059,837	55,169,375	890,462
Differentiated Needs Amount (DNA)	34,718,388	34,406,777	311,611
Complex Supports Allocation	7,670,448	7,157,333	513,115
Specialized Equipment Allocation (SEA)	4,629,149	3,502,640	1,126,509
Specialized Equipment Allocation (SEA) - Deferred Revenue	1,100,000	1,321,801	(221,801)
Self-Contained Adjustment	10,730,953	10,298,312	432,641
Supports for Students	4,862,805	3,880,445	982,360
Other Funding Areas	16,791,568	10,344,388	6,447,180
Total Revenue	136,563,148	126,081,071	10,482,077
Expenditures in Excess of Revenue	(4,288,933)	(12,276,852)	7,987,919

**Halton District School Board
2024/2025 Budget
Transfer to/(from) Accumulated Surplus per Ministry Compliance**

	2024/2025 Budget	2023/2024 Revised Budget	Increase/ (Decrease)
Available for Compliance - Unappropriated			
Operating Accumulated Surplus/(Deficit)	(832,629)	(2,397,556)	1,564,927
Total Unappropriated	(832,629)	(2,397,556)	1,564,927
Available for Compliance - Internally Appropriated			
Operating			
School Decentralized Budgets	-	64,588	(64,588)
Student Achievement / Multi Year Plan Support	(613,000)	(4,854,334)	4,241,334
Technology	(160,000)	(150,000)	(10,000)
Admin Facility	(75,000)	(427,587)	352,587
Capital			
Committed Capital Projects - Non-Ministry Funded	(124,105)	97,948	(222,053)
Total Internally Appropriated	(972,105)	(5,269,385)	4,297,280
Total Accumulated In-Year Surplus/(Deficit) for Compliance	(1,804,734)	(7,666,941)	5,862,207
Unavailable for Compliance			
Interest to be Accrued	213,465	201,742	11,723
Committed Sinking fund interest earned	(222,591)	(222,591)	-
Committed Capital Projects - Non-Ministry Funded	(355,404)	(355,404)	-
Asset Retirement Obligation	(2,390,022)	(2,319,281)	(70,741)
Revenues recognized for land - EDC	43,715,723	4,509,526	39,206,197
Total Externally Appropriated	40,961,171	1,813,992	39,147,179
Total Transfer to/(from) Accumulated Surplus	39,156,437	(5,852,949)	45,009,386



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Halton
 District
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**Halton District School Board
2024/2025 Budget
Enrolment Statistics
Average Daily Enrolment (ADE)**

	2024/2025 Budget	2023/2024 Revised Budget	Projected Growth / (Decline)	% Change
Elementary				
Burlington	12,236.00	12,290.00	(54.00)	(0.4%)
Oakville	16,303.00	16,342.00	(39.00)	(0.2%)
Milton	13,134.00	13,214.00	(80.00)	(0.6%)
Halton Hills	4,109.00	4,117.00	(8.00)	(0.2%)
Elementary ADE	45,782.00	45,963.00	(181.00)	(0.4%)
Secondary - pupils less than 21 years				
Burlington	5,705.74	5,738.12	(32.38)	(0.6%)
Oakville	9,130.49	9,102.08	28.41	0.3%
Milton	4,347.95	4,405.53	(57.58)	(1.3%)
Halton Hills	1,900.09	1,928.38	(28.29)	(1.5%)
Secondary - pupils less than 21 years ADE	21,084.27	21,174.11	(89.84)	(0.4%)
Total Day School				
Burlington	17,941.74	18,028.12	(86.38)	(0.5%)
Oakville	25,433.49	25,444.08	(10.59)	(0.0%)
Milton	17,481.95	17,619.53	(137.58)	(0.8%)
Halton Hills	6,009.09	6,045.38	(36.29)	(0.6%)
Total Day School ADE	66,866.27	67,137.11	(270.84)	(0.4%)

Notes:

ADE calculations are based on 50% of the October 31 Full Time Equivalent and 50% of the March 31 Full Time Equivalent.

Secondary includes ADE for those students exceeding 34 credits.

**Halton District School Board
2024/2025 Budget
Summary of Revenue by Ministry Category**

	2024/2025 Budget	2023/2024 Revised Budget	Increase/ (Decrease)
Revenue			
Provincial Grants - Core Education Funding	829,058,883	789,243,084	39,815,799
Provincial Grants - Other	5,229,542	9,394,820	(4,165,278)
Federal Grants & Fees	3,245,028	3,094,344	150,684
School Generated Funds	20,000,000	20,000,000	-
Investment Income	2,250,000	3,400,000	(1,150,000)
Other Fees & Revenues			
Tuition Fees	5,617,950	4,749,110	868,840
Rental Income	2,222,775	2,069,294	153,481
Before and After School Program	1,328,400	952,036	376,364
Cafeteria Income	22,000	22,000	-
Miscellaneous Income	428,000	234,256	193,744
Secondments to Unions	1,787,086	1,899,610	(112,524)
Secondments to Ministry	76,968	207,389	(130,421)
Education Development Charge (EDC)	46,585,723	4,759,527	41,826,196 *
Other Fees & Revenues Subtotal	58,068,902	14,893,222	43,175,680
Amortization of Deferred Capital Contributions	41,683,718	39,474,466	2,209,252
Total Revenue	959,536,073	879,499,936	80,036,137
Transfer (to)/from Accumulated Surplus	(39,156,437)	5,852,949	(45,009,386) **
Total Revenue Net of Transfer	920,379,636	885,352,885	35,026,751
Total Expense	920,379,636	885,352,885	35,026,751

* Revenue adjustments per PSAB requirement

** Additional information included on *Transfer (to)/from Accumulated Surplus per Ministry Compliance*

**Halton District School Board
2024/2025 Budget
Summary of Operating Expense by Ministry Category**

	2024/2025 Budget	2023/2024 Revised Budget	Increase/ (Decrease)
INSTRUCTION			
Classroom Teachers	469,354,105	446,995,862	22,358,243
Supply Staff	29,655,695	27,497,074	2,158,621
Educational Assistants	58,572,291	53,558,022	5,014,269
Early Childhood Educators	16,896,826	16,548,987	347,839
Textbooks and Supplies	21,082,565	23,390,388	(2,307,823)
Computers	6,146,814	4,610,782	1,536,032
Professionals, Paraprofessionals & Technical	28,332,044	26,847,417	1,484,627
Library and Guidance	13,699,662	13,081,350	618,312
Staff Development	3,500,071	4,040,032	(539,961)
Department Heads	974,316	910,455	63,861
Principals and Vice-Principals	31,872,920	31,550,142	322,778
School Office	21,832,210	20,714,003	1,118,207
Coordinators and Consultants	9,852,867	9,053,764	799,103
Continuing Education	2,677,054	2,614,667	62,387
INSTRUCTION Total	714,449,440	681,412,945	33,036,495
ADMINISTRATION			
Trustees	356,415	356,424	(9)
Director and Supervisory Officers	3,370,732	3,439,880	(69,148)
Board Administration	16,285,550	15,386,567	898,983
Amortization - Administration	184,180	167,922	16,258
ADMINISTRATION Total	20,196,877	19,350,793	846,084
TRANSPORTATION			
Pupil Transportation	21,520,045	21,474,510	45,535
Transportation - Provincial Schools	205,100	208,695	(3,595)
TRANSPORTATION Total	21,725,145	21,683,205	41,940
PUPIL ACCOMMODATION			
School Operations and Maintenance	72,319,336	71,214,783	1,104,553
School Renewal	3,116,454	3,116,454	-
Other Pupil Accommodation	10,819,188	8,922,549	1,896,639
Amortization - Pupil Accommodation	44,852,051	42,681,265	2,170,786
PUPIL ACCOMMODATION Total	131,107,029	125,935,051	5,171,978
OTHER EXPENSE			
REPs, Federal Programs and Secondments	11,857,756	15,927,502	(4,069,746)
Permanent Financing of NPF	543,389	543,389	-
Provision for Contingencies	500,000	500,000	-
School Generated Funds	20,000,000	20,000,000	-
OTHER EXPENSE Total	32,901,145	36,970,891	(4,069,746)
Grand Total	920,379,636	885,352,885	35,026,751

Note: Expenses contain a provision for three years of compensation increases

**Halton District School Board
2024/2025 Budget**

Transfer to/(from) Accumulated Surplus per Ministry Compliance

	2024/2025 Budget	2023/2024 Revised Budget	Increase/ (Decrease)
Available for Compliance - Unappropriated			
Operating Accumulated Surplus/(Deficit)	(832,629)	(2,397,556)	1,564,927
Total Unappropriated	(832,629)	(2,397,556)	1,564,927
Available for Compliance - Internally Appropriated			
Operating			
School Decentralized Budgets	-	64,588	(64,588)
Student Achievement / Multi Year Plan Support	(613,000)	(4,854,334)	4,241,334
Technology	(160,000)	(150,000)	(10,000)
Admin Facility	(75,000)	(427,587)	352,587
Capital			
Committed Capital Projects - Non-Ministry Funded	(124,105)	97,948	(222,053)
Total Internally Appropriated	(972,105)	(5,269,385)	4,297,280
Total Accumulated In-Year Surplus/(Deficit) for Compliance	(1,804,734)	(7,666,941)	5,862,207
Unavailable for Compliance			
Interest to be Accrued	213,465	201,742	11,723
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Committed Capital Projects - Non-Ministry Funded	(355,404)	(355,404)	-
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Revenues recognized for land - EDC	43,715,723	4,509,526	39,206,197
Total Externally Appropriated	40,961,171	1,813,992	39,147,179
Total Transfer to/(from) Accumulated Surplus	39,156,437	(5,852,949)	45,009,386

**Halton District School Board
2024/2025 Budget
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	127,110,000		127,110,000		127,110,000	-	127,110,000
New and Existing Schools (Additions) Building, Equipment and Land Prep ¹	24,876,311	21,286,731		3,589,580	24,876,311	-	24,876,311
Child Care/Child and Family Centre ²	2,716,798	2,716,798			2,716,798	-	2,716,798
Administrative Centre	75,000				-	75,000	75,000
School Renewal ³	7,413,641	7,413,641			7,413,641	-	7,413,641
School Condition Improvement ⁴	25,539,659	21,364,659		4,175,000	25,539,659	-	25,539,659
	187,731,409	52,781,829	127,110,000	7,764,580	187,656,409	75,000	187,731,409

1. Includes expenditures for Ministry approved projects - Milton #13 elementary, Oakville #5 elementary and the New Oakville SS.
2. This represents the Ministry funding provided for the approved Child Care Centre projects at Milton #13 elementary, Oakville #5 elementary and the New Oakville SS.
3. This represents the capital portion of the School Renewal Grant only (projects considered an operational expense are excluded).
4. The Proceeds of Disposition allocation represents planned expenditures at Nelson H.S. and Burlington Central H.S.

**Halton District School Board
2024/2025 Budget
In-Year Deficit Elimination Plan**

Funding through Accumulated Surplus:	
Unappropriated In-Year Deficit:	
Cyber security initiatives	992,000
Communications strategy and website redesign	200,000
Available for Compliance - Internally Appropriated:	
Temporary staff:	613,000
School administration support staff (5 FTEs)	
Graduation coaches (2 FTEs)	
Research officer (1 FTE)	
Total In-Year Deficit to be Eliminated Within 1 Year	1,805,000



Halton
District
School
Board

2024/2025

Draft Budget

Wednesday, June 5, 2024

Learn • Grow • Inspire



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Presentation Overview

- 01 | Revenue and Expense Update
- 02 | Proposed Reductions and Additions
- 03 | Budget Pressures
- 04 | Financial Position

2024/2025 Revenue

	2024/2025 Draft Budget	2023/2024 Revised Budget	Increase (Decrease)
Revenue			
Provincial Grants - Core Education Funding ¹	\$ 829,058,883	\$ 789,243,084	\$ 39,815,799
Provincial Grants - Other ²	5,229,542	9,394,820	(4,165,278)
Federal Grants	3,245,028	3,094,344	150,684
School Generated Funds	20,000,000	20,000,000	-
Investment Income	2,250,000	3,400,000	(1,150,000)
Other Fees & Revenues ³	58,068,902	14,893,222	43,175,680
Amortization of Deferred Capital Contributions	41,683,718	39,474,466	2,209,252
Total Revenue	\$ 959,536,073	\$ 879,499,936	\$ 80,036,137

1. Includes labour provisions for 3 years plus Bill 124 remedy - has offsetting costs
2. Mainly due to loss of destreaming REP funding
3. Mainly increase in EDC revenue (out of compliance)

2024/2025 Revenue – Key Highlights

2024/2025 Funding highlights for HDSB:

- CoreEd Funding increased due to benchmark increases (mostly compensation), funding formula updates, use of 2021 Census data and new allocations
- Student Transportation funding increased by 3% compared to Revised Estimates
- Special Education PPF investment of \$236,000 for professional assessments was transferred to the CoreEd
- Safe and Clean Schools Supplement of \$455,000, ventilation enhancement top-up of \$467,000 and \$511,000 in temporary accommodations allocation were removed, although a 2% increase to non salary benchmark was included
- Early reading intervention supports of \$2.6 million and math supports of \$0.9 million have been confirmed, along with other PPFs totaling \$0.9 million
- De-streaming supports of \$3.3 million has been discontinued
- Other Revenue areas higher by \$43.2 million, mainly due to Education Development Charges and Before and After School Program revenues
- Support for Students Funds (SSF) of \$6.3 million are continuing until 2026



2024/2025 Expense by Ministry Category

	2024/2025 Draft Budget	2023/2024 Revised Budget	Increase (Decrease)
Instruction	\$ 714,449,440	\$ 681,412,945	\$ 33,036,495
Administration	20,196,877	19,350,793	846,084
Transportation	21,725,145	21,683,205	41,940
Pupil Accommodation	131,107,029	125,935,051	5,171,978
School Generated Funds	20,000,000	20,000,000	-
Other	12,901,145	16,970,891	(4,069,746)
Total Expenditures	\$ 920,379,636	\$ 885,352,885	\$ 35,026,751

2024/2025 Expense – Salary & Benefits and Non-Salary

Salary & Benefits Increases/(Decreases):

Increase for Bill 124 remedy, labour provision and step movements	\$ 41,897,196
Increase in statutory, health and pension benefits	4,294,368
Increase in supply staff budget	1,192,846
Net staffing reductions	<u>(10,872,127)</u>
Total Increase in Salary & Benefits	<u>\$ 36,512,283</u>

Non-Salary Increases/(Decreases):

Amortization on School Buildings	\$ 2,170,786
Capital Interest	1,896,639
Cyber Security Initiatives	1,459,000
Department Budgets	485,592
School Operations and Maintenance	425,366
IT Maintenance and Software Fees	250,345
Prior Year One-Time Initiatives and Enveloped Funding Reductions	(1,323,784)
Prior Year Roll-Forward Budgets	(2,502,738)
Responsive Education Programs and Secondments	<u>(4,346,738)</u>
Total Decrease in Non-Salary	<u>\$ (1,485,532)</u>

2024/2025 Core Ed Funding vs Expense Summary

Core Education Funding Increase

Increase for Bill 124 remedy	\$ 28,225,334
Increase for labour provisions and “keeping up with costs”	15,978,976
Enrolment decline and formula/table amount changes	(2,757,585)
Deferred revenues	<u>(1,630,926)</u>
Total Increase in Core Ed Funding	\$ 39,815,799

Buy contrast, corresponding Expense Increases:

Increase for Bill 124 remedy, labour provision and step movements	\$ 41,897,196
Increase in statutory, health and pension benefits	4,294,368
Increase in supply staff budget	1,192,846
Other operating budget (to “keep up with costs”)	<u>1,908,665</u>
Total Expense Increases (before reductions)	\$ <u>49,293,075</u>

Before any proposed reductions and investments, Core Education Funding falls short of compensation and operating cost increases by **\$9.5 million.**

Proposed Savings and Efficiencies

Budget Area	Proposed Savings and Efficiencies	Staffing FTE	Savings Amount
Central/Program	Central teaching supports, e-learning and SHIFT coaches	19.00	\$ 2,090,000
Elementary	FDK Staffing re-sizing (Elem teachers and ECEs)	16.00	\$ 1,155,000
Secondary	Secondary class re-sizing	8.00	\$ 880,000
	LEAP Program closure	2.50	\$ 275,000
Special Education	Self Contained class demand, viability and re-sizing	27.33	\$ 3,008,000
	Structured Reading Instructional Resource Teachers	8.00	\$ 880,000
	Behaviour Resource Class Closures	3.00	\$ 330,000
Student MH and Well-Being	Child Youth Counsellors	2.00	\$ 170,000
	Mental Health Strategy (funded by reserves in 2023/24)		\$ 75,000
Other Areas	School admin support	8.00	\$ 480,000
	Right To Read resources (one-time addition in 2023/24)		\$ 397,000
	Other one-time budgets or roll-forwards		\$ 347,000
	Facilities Savings		\$ 105,000
	Welcome Centre - 0.5 assessor and contractuales budget	0.50	\$ 80,000
	TOTAL REDUCTIONS*	94.33	\$ 10,272,000

Note: These reductions are expected to be achieved through attrition

Proposed In-Year Deficit Elimination Plan

Proposed One-Time Additions	One-Time Amount
Cyber Security Initiatives - one-time portion	\$ 992,000
<i>2 Graduation Coaches and 1 Research Officer (continue as one year contract positions)</i>	\$ 313,000
Placeholder for upcoming retirements ¹	\$ 300,000
Communications strategy and website redesign - one-time implementation costs	\$ 200,000
TOTAL ONE-TIME ADDITIONS	\$ 1,805,000

1. Due to a new protected complement established in November 2023, reduction may only be allowed through future retirements

Proposed Additions to 2024/2025 Budget

Proposed Additions	Staffing FTE	Addition Amount
Cyber Security Initiatives		\$ 467,000
Structured Reading Coaches (elementary)*	3.00	\$ 330,000
Psychologists*	2.00	\$ 270,000
IPL - Special Education (in place of 1 Structured Reading Support teacher)	1.00	\$ 128,000
IPL - Math Lead (to keep current complement of 2 FTEs)*	1.00	\$ 128,000
IPL - Program Service (due to e-learning reductions)	1.00	\$ 128,000
Social Worker*	1.00	\$ 125,000
Communications strategy and website redesign		\$ 120,000
Specialized Behaviour Support Worker*	1.00	\$ 80,000
Total Additions	10.00	\$ 1,776,000
Revenue offset (additional due to CoreEd funding and SSF)		(\$ 903,000)
TOTAL NET ADDITIONS	10.00	\$ 873,000

**Refers to additions with offsetting revenue or reallocation of resources (savings)*

2024/2025 Proposed Staffing

HDSB Staffing	2023/2024 FTEs	Proposed Savings	Proposed Additions	Enrolment / Funding Changes	Proposed 2024/2025 FTEs
Elementary Classroom	2,798.30	(32.50)	3.00	(17.70)	2,751.10
Secondary Classroom	1,391.90	(21.83)		(18.17)	1,351.90
Central Teaching Supports ¹	109.00	(19.00)	3.00		93.00
Educational Assistants	886.00			(1.00)	885.00
Designated Early Childhood Educators (DECEs)	296.50	(11.00)		(11.00)	274.50
Clerical & Secretarial ²	346.40	(8.00)	5.00	(4.90)	338.50
Caretakers & Cleaners ³	349.00			5.00	354.00
Professionals, Paraprofessionals & Technical ⁴	265.40	(2.00)	4.00		267.40
Principals & Vice-Principals ³	224.60			1.00	225.60
Non-Union & Other	226.40			0.60	227.00
Total FTEs	6,893.50	(94.33)	15.00	(46.17)	6,768.00

1 Central Teaching Supports - Instructional Program Leaders (IPLs), Learning Resource Teachers (LRTs), Instructional Resource Teachers (IRTs)

2 Refers to SSF funded positions no longer funded and pending retirements due to a new protected complement established in Nov 2023

3 Refers to additional staff related to opening of Milton #12 public school

4 Refers to addition of 2 Psychoeducational consultants, 1 Social Worker and 1 Specialized Behaviour Support Worker

2024/2025 Budget Pressures

Increasing supply staff costs and challenges to secure coverage, results in \$10.1 mil shortfall (in 2023/24)

Increase in statutory benefits, with no funding offset, results in approx \$6 mil annual funding shortfall

Increased facilities costs (utilities, maintenance, cleaning) and portable costs which are \$1.6 mil over the funding allocation



Special Education and Student Well-Being continue to exceed funding envelope by approx \$4.3 mil

Inflationary pressures on learning materials, technology, other goods and services

New Transportation Allocation is still not enough to cover costs (\$1.5 mil shortfall)

2024/2025 Preliminary Financial Position

<p>Opening Operating Deficit</p> <p>Less \$2 M in projected year end savings</p> <p>Less \$1.5 M In-Year Deficit Elimination Plan Items</p> <p>Subtotal Deficit</p>	<p>(2.0) M</p> <p>(1.5) M</p>	<p>\$ 6.6 M</p> <p>3.1 M</p>
<p>Additional Reductions Made in Draft Budget</p> <p>Reduce Supply Staffing Budget further</p> <p>Reduce Contingency back to \$500K</p> <p>Reduce Facilities Services Operating Budget (initial increase \$1M)</p> <p>Reallocate current resources to additional funding</p> <p>Reduce Transportation Budget (estimated in-year savings)</p> <p>Reduce Legal and Insurance \$100K each</p> <p>Subtotal Additional Reductions</p> <p>Increase In-Year Deficit Elimination Plan to cover 2 Graduation Coaches and 1 Research Officer (one year contract)</p>	<p>(1.0) M</p> <p>(0.5) M</p> <p>(0.5) M</p> <p>(0.4) M</p> <p>(0.2) M</p> <p>(0.2) M</p>	<p>(2.8)M</p> <p>(0.3)M</p>
<p>Remaining Structural Deficit</p> <p>(Plus \$1.8M In-Year Deficit Elimination Plan for One-Time Initiatives - slide 8)</p>		<p>\$0</p>

2024/2025 Preliminary Financial Position

	2024/2025 Draft Budget	2023/2024 Revised Budget	Increase (Decrease)
Available for Compliance - Unappropriated	(832,629)	(2,397,556)	1,564,927
Available for Compliance - Internally Appropriated			
Operating:			
School Decentralized Budgets	-	64,588	(64,588)
Student Achievement / Multi Year Plan Support	(613,000)	(4,854,334)	4,241,334
Technology	(160,000)	(150,000)	(10,000)
Future Admin Facility	(75,000)	(427,587)	352,587
Capital:			
Committed Capital Projects - Non-Ministry Funded	(124,105)	97,948	(222,053)
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Total Accumulated In-Year Surplus/(Deficit) for Compliance	(1,804,734)	(7,666,941)	5,862,207
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In-Year Deficit
Elimination
Plan \$1.8M

2024/2025 Budget Overview

- 01 | Budget Development Process
- 02 | Enrolment and Revenue Review
- 03 | Budget Pressures and Expenses
- 04 | Capital Projects
- 05 | Financial Position

2024/2025 Budget Development Objectives



- Supporting the 2024-2028 Multi-Year Plan (**strategic priorities currently under development**)
- Alignment of resources to 2024/2025 Annual Operational Plan
- Alignment of resources to 2024/2025 Annual Capital Plan
- Alignment of resources to 2024/2025 Special Education Plan
- Alignment of resources to address the Corporate Risk Profile
- Accountability over financial resources
- Regulatory compliance, enveloping of funds and employment terms and conditions

A Provincial Perspective - CoreEd Funding Release

Education is the 2nd largest component of the Provincial budget (2024/25 CoreEd Funding projected at **\$28.6 billion** provincially) plus **\$402.9 million** in Responsive Education Funding (REP) and Funding to External Partners (FEP)

Continuation of Supports for Students Funding (SSF) for all employee groups, except OSSTF education workers (clerical/administrative)

REP funding includes funding for student supports targeting literacy, numeracy, STEM, mental health and special education; however de-streaming funding for staff was discontinued



School facilities includes a 2% increase in the non staffing component, but removal of ventilation top up; all other non-staffing areas within the CoreEd funding have 0% increase year over year, causing buying compression of learning materials and tech

Central labour negotiations are expected to be finalized by June, and as such only an estimated labour provision has been included, with salary benchmarks updates to occur in Aug/Sept

Transportation funding changes includes an overall increase of 3%, as Special Purpose Vehicles are now funded, and other parameters changed. Similar investments in capital funding as prior year.

A Board Perspective - CoreEd Funding Release

- 2024/2025 Grants, although higher, provide insufficient funding after considering the direct costs related to the increased allocations
- Enrolment is expected to decline in both elementary and secondary panels, for an overall reduction of 271 ADE (or 0.4%)
- Overall reduction in one-time funding, as destreaming supports are discontinued; there are some new investments in Spec Ed and Mental Health
- Supports for Students Funding (SSF) continuing for all groups except clerical/administrative staff
- Increasing pressure of supply staff cost and unfunded statutory benefits enhancements for CPP and EI
- Other operating challenges include temporary accommodations costs exceeding funding, student transportation and inflationary pressures on contractual services
- Pupil accommodation challenges continue in North Oakville and South Milton



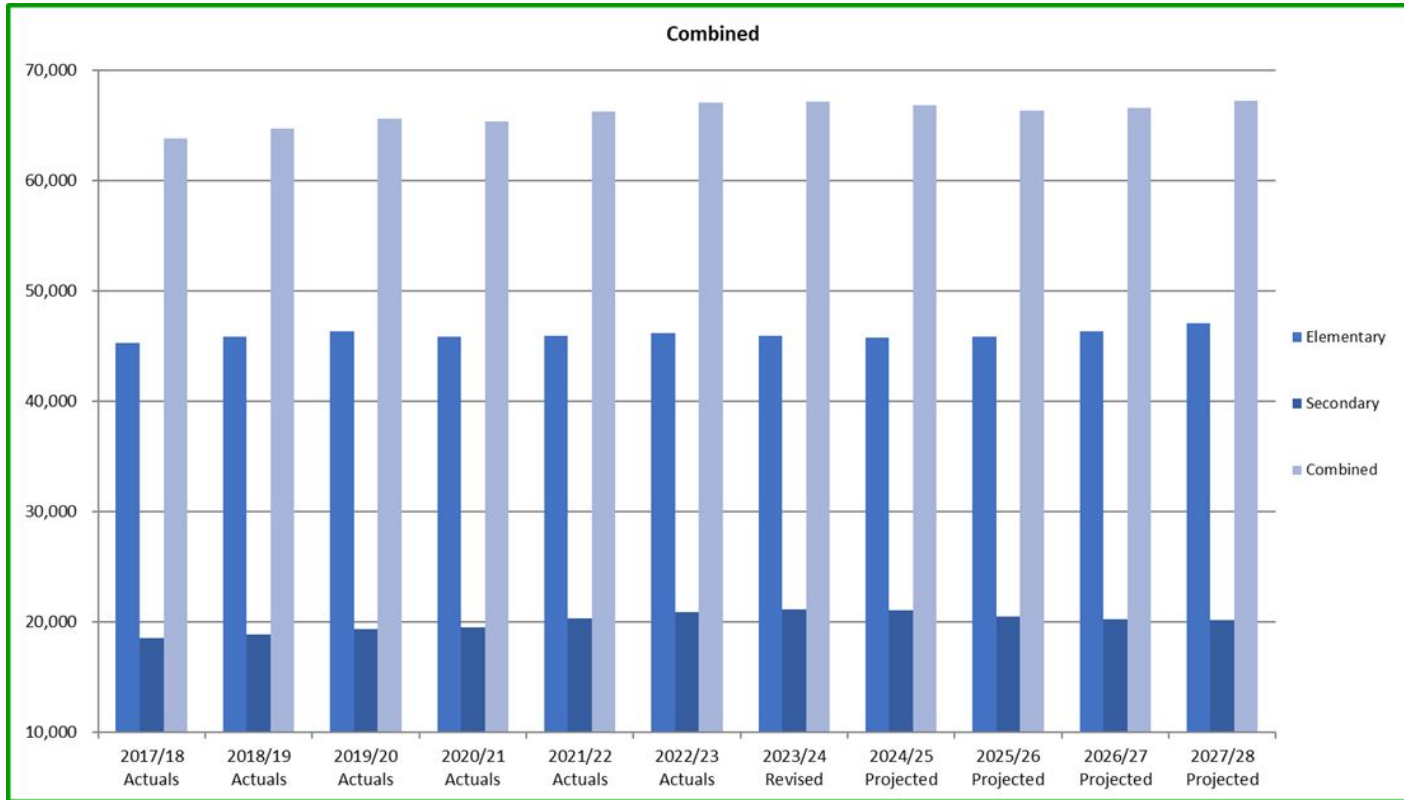
Enrolment



Enrolment

	2024/25 Projection***	2023/24 Revised Estimates*	Enrolment Increase (Decrease)	% Increase (Decrease)
Elementary	45,782.00	45,963.00	(181.00)	-0.39%
Secondary	21,084.27	21,174.11	(89.84)	-0.42%
	66,866.27	67,137.11	(270.84)	-0.40%
	2024/25 Projection***	2023/24 Original Budget**	Enrolment Increase (Decrease)	% Increase (Decrease)
Elementary	45,782.00	46,090.00	(308.00)	-0.67%
Secondary	21,084.27	21,577.32	(493.05)	-2.29%
	66,866.27	67,667.32	(801.05)	-1.18%
* Enrolment based on Actual October 31/23 and Projected March 31/24				
** Enrolment based on Projected October 31/23 and Projected March 31/24				
*** Enrolment based on Projected October 31/24 and Projected March 31/25				

Enrolment History and Projections



2024/2025 Revenue – CoreEd Average Per Pupil

	Provincial Average*	Halton DSB Average*	Difference
2024/25 Projections	\$ 13,852	\$ 12,633	(1,219)
2023/24 Projections	13,599	12,287	(1,312)
2022/23 Projections	13,059	11,708	(1,351)
2021/22 Actuals	12,535	11,221	(1,314)
2020/21 Actuals	12,291	11,004	(1,287)

HDSB is ranked 70th out of 72 school boards for 2024/2025 per-pupil funding.

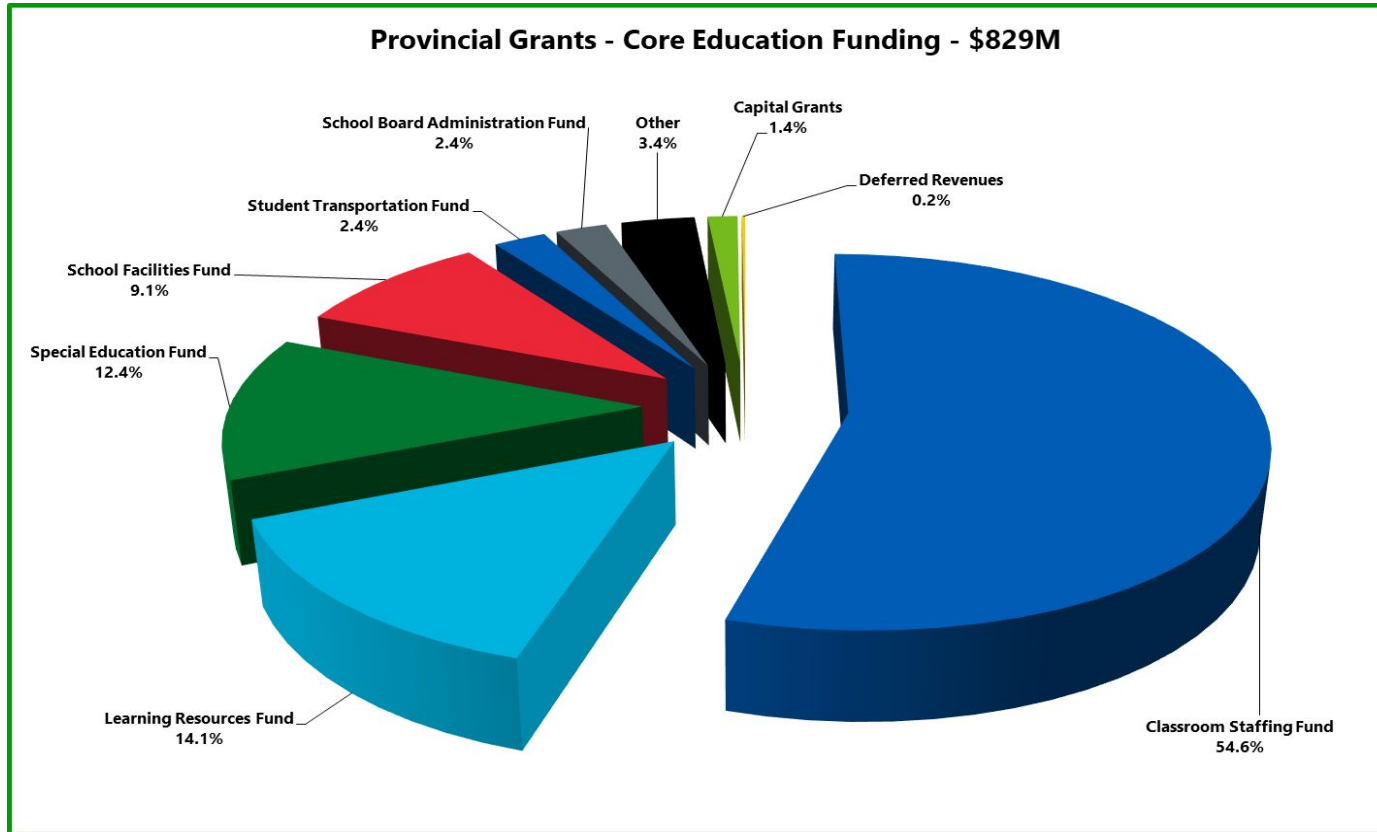
*Source: Ministry of Education School Board Funding Projections for the 2024/2025 School Year (Spring 2024)

2024/2025 Revenue (Draft as of May 17)

	2024/2025 Draft Budget	2023/2024 Revised Budget	Increase (Decrease)
Revenue			
Provincial Grants - Core Education Funding ¹	\$ 829,058,883	\$ 789,243,084	\$ 39,815,799
Provincial Grants - Other ²	5,229,542	9,394,820	(4,165,278)
Federal Grants	3,245,028	3,094,344	150,684
School Generated Funds	20,000,000	20,000,000	-
Investment Income	2,250,000	3,400,000	(1,150,000)
Other Fees & Revenues ³	58,068,902	14,893,222	43,175,680
Amortization of Deferred Capital Contributions	41,683,718	39,474,466	2,209,252
Total Revenue	\$ 959,536,073	\$ 879,499,936	\$ 80,036,137

1. *Includes labour provisions for 3 years plus Bill 124 remedy - has offsetting costs*
2. *Mainly due to loss of destreaming REP funding*
3. *Mainly increase in EDC revenue (out of compliance)*

2024/2025 Revenue – CoreEd Funding



2024/2025 Revenue – CoreEd Funding

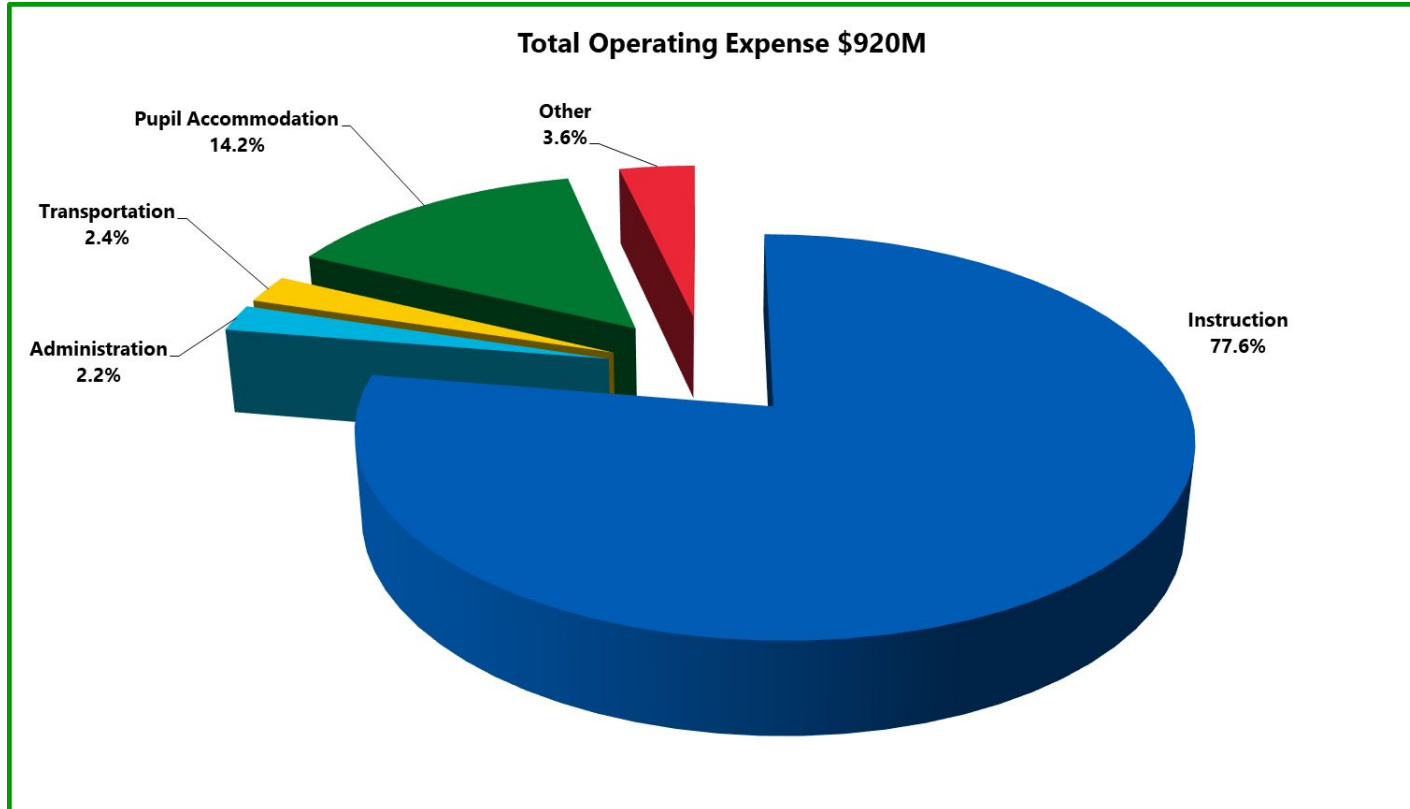
	2024/2025	2023/2024	Increase/
General Operating Allocation	Draft Budget	Revised Budget	(Decrease)
Classroom Staffing Fund	\$ 453,250,525	\$ 445,279,419	\$ 7,971,107
Learning Resources Fund	116,805,317	115,394,770	1,410,547
Special Education Fund	102,877,821	100,236,125	2,641,696
School Facilities Fund	75,383,011	74,670,106	712,905
Student Transportation Fund	20,123,982	19,375,146	748,836
School Board Administration Fund	19,632,768	18,673,919	958,849
Other	28,225,334	-	28,225,334
Capital Grants	11,460,125	12,682,674	(1,222,549)
Deferred Revenues	1,300,000	2,930,926	(1,630,926)
Total CoreEd Funding	\$ 829,058,883	\$ 789,243,084	\$ 39,815,800

- All **Funds** have increased due to benchmark increases; the impact of declining enrolment is also included
- **Other** is the estimated Bill 124 remedy impact to be included in the various **Funds**
- **Capital Grants** includes a \$510,911 decrease to the Temporary Accommodations allocation
- **Deferred Revenues** includes estimated carry-forwards for Special Education

2024/2025 Revenue

	2024/2025 Draft Budget	2023/2024 Revised Budget	Increase (Decrease)
Other Revenue			
Tuition Fees	\$ 5,617,950	\$ 4,749,110	\$ 868,840
Rental Income	2,222,775	2,069,294	153,481
Before and After School Program	1,328,400	952,036	376,364
Miscellaneous Income	450,000	256,256	193,744
Secondments	1,864,054	2,106,999	(242,945)
Education Development Charge (EDC)	46,585,723	4,759,527	41,826,196
Total Other Fees & Revenues	\$ 58,068,902	\$ 14,893,222	\$ 43,175,680

2024/2025 Expense



2024/2025 Expense by Ministry Category

	2024/2025 Draft Budget	2023/2024 Revised Budget	Increase (Decrease)
Instruction	\$ 714,449,440	\$ 681,412,945	\$ 33,036,495
Administration	20,196,877	19,350,793	846,084
Transportation	21,725,145	21,683,205	41,940
Pupil Accommodation	131,107,029	125,935,051	5,171,978
School Generated Funds	20,000,000	20,000,000	-
Other	12,901,145	16,970,891	(4,069,746)
Total Expenditures	\$ 920,379,636	\$ 885,352,885	\$ 35,026,751

2024/2025 Expense - Instruction

Increases to salary benchmarks, benefits rates, and step movements for all staff

Overall less staffing FTEs in some employee groups due to proposed savings and efficiencies

	2024/2025 Draft Budget	2023/2024 Revised Budget	Increase (Decrease)
Instruction			
Classroom Teachers	\$ 469,354,105	\$ 446,995,862	\$ 22,358,243
Supply Staff	29,655,695	27,497,074	2,158,621
Educational Assistants	58,572,291	53,558,022	5,014,269
Early Childhood Educators	16,896,826	16,548,987	347,839
Textbooks and Supplies	21,082,565	23,390,388	(2,307,823)
Computers	6,146,814	4,610,782	1,536,032
Professionals, Para-professionals & Technical	28,332,044	26,847,417	1,484,627
Library and Guidance	13,699,662	13,081,350	618,312
Staff Development	3,500,071	4,040,032	(539,961)
Department Heads	974,316	910,455	63,861
Principals and Vice-Principals	31,872,920	31,550,142	322,778
School Office	21,832,210	20,714,003	1,118,207
Coordinators and Consultants	9,852,867	9,053,764	799,103
Continuing Education	2,677,054	2,614,667	62,387
Instruction Total	\$ 714,449,440	\$ 681,412,945	\$ 33,036,495

Decreases to operating budgets due to removal of roll-forwards and one-time initiatives

Added cyber security initiatives and contractual or inflationary increases for goods and services

2024/2025 Expense – Administration & Transportation

	2024/2025 Draft Budget	2023/2024 Revised Budget	Increase (Decrease)
Administration & Governance			
Trustees	\$ 356,415	\$ 356,424	\$ (9)
Director and Supervisory Officers	3,370,732	3,439,880	(69,148)
Board Administration	16,285,550	15,386,567	898,983
Amortization - Administration	184,180	167,922	16,258
Total	\$ 20,196,877	\$ 19,350,793	\$ 846,084

Mainly increases to salary & benefits

	2024/2025 Draft Budget	2023/2024 Revised Budget	Increase (Decrease)
Transportation			
Pupil Transportation	\$ 21,520,045	\$ 21,474,510	\$ 45,535
Transportation - Provincial Schools	205,100	208,695	(3,595)
Transportation Total	\$ 21,725,145	\$ 21,683,205	\$ 41,940

Increases in contractual services, offset by bussing efficiencies

2024/2025 Expense – Pupil Accommodation & Other

	2024/2025 Draft Budget	2023/2024 Revised Budget	Increase (Decrease)
Pupil Accommodation			
School Operations and Maintenance	\$ 72,319,336	\$ 71,214,783	\$ 1,104,553
School Renewal	3,116,454	3,116,454	-
Other Pupil Accommodation (Interest)	10,819,188	8,922,549	1,896,639
Amortization - Pupil Accommodation	44,852,051	42,681,265	2,170,786
Pupil Accommodation Total	\$ 131,107,029	\$ 125,935,051	\$ 5,171,978

Increases to salary & benefits and maintenance services

	2024/2025 Draft Budget	2023/2024 Revised Budget	Increase (Decrease)
School Generated Funds	\$ 20,000,000	\$ 20,000,000	\$ -
Other Expense			
Responsive Education Programs and Secondments	11,857,756	15,927,502	(4,069,746)
Financing Cost (Capital Projects)	543,389	543,389	-
Provision for Contingencies	500,000	500,000	-
Other Expense Total	\$ 12,901,145	\$ 16,970,891	\$ (4,069,746)

Discontinuation of REPs for de-streaming supports and cyber security pilot

2024/2025 FTE Staff

	2024/2025 Draft Estimates			2023/2024 Revised Estimates			Increase/ (Decrease)
	Base	Temporary	Total	Base	Temporary	Total	
INSTRUCTION							
Teachers	4,006.2	52.5	4,058.7	4,081.6	83.2	4,164.8	(106.0)
Early Childhood Educators	257.0		257.0	279.0		279.0	(22.0)
Educational Assistants	861.0	24.0	885.0	858.0	28.0	886.0	(1.0)
Professionals, Paraprofessionals and Technical	280.6	9.0	289.6	279.0	8.8	287.8	1.8
Library and Guidance	140.7		140.7	143.9		143.9	(3.2)
Principals and Vice-Principals	214.6		214.6	213.6		213.6	1.0
School Office	273.5		273.5	273.4	6.0	279.4	(5.9)
Coordinators and Consultants*	79.2	3.0	82.2	72.2	6.0	78.2	4.0
Continuing Education	4.0		4.0	4.0		4.0	-
INSTRUCTION TOTAL	6,116.8	88.5	6,205.3	6,204.6	132.0	6,336.6	(131.3)

* Includes IPLs, System Principals & Vice-Principals, Senior Staff (funded for specific portfolios), Graduation Coaches and Office Support

2024/2025 FTE Staff

	2024/2025 Draft Estimates			2023/2024 Revised Estimates			Increase/ (Decrease)
	Base	Temporary	Total	Base	Temporary	Total	
ADMINISTRATION							
Trustees (including Student Trustees)	13.0		13.0	13.0		13.0	-
Director and Supervisory Officers	13.0		13.0	13.0		13.0	-
Board Administration	102.7	2.0	104.7	101.5	3.0	104.5	0.2
ADMINISTRATION TOTAL	128.7	2.0	130.7	127.5	3.0	130.5	0.2
PUPIL ACCOMMODATION							
School Operations and Maintenance	383.5	9.0	392.5	378.5	9.0	387.5	5.0
OTHER	39.5		39.5	38.9		38.9	0.6
GRAND TOTAL	6,668.5	99.5	6,768.0	6,749.5	144.0	6,893.5	(125.5)

2024/2025 Supports for Students Fund (SSF) Positions

Staffing by Union Groups	FTE
Elementary Teachers	
Special Education	20.0
Classroom Support	2.0
Secondary Teachers	
Special Education	8.0
Classroom Support	2.0
Educational Assistants	24.0
Behaviour Analysts	2.0
Child and Youth Counsellors	3.0
Social Workers	1.0
Specialized Behaviour Support Workers	1.0
Management And Support Staff	4.0
Caretakers	8.0
Total	75.0

2024/2025 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	127,110,000		127,110,000		127,110,000	-	127,110,000
New and Existing Schools (Additions) Building, Equipment and Land Prep¹	24,876,311	21,286,731		3,589,580	24,876,311	-	24,876,311
Child Care/Child and Family Centre²	2,716,798	2,716,798			2,716,798	-	2,716,798
Administrative Centre	75,000				-	75,000	75,000
School Renewal³	7,413,641	7,413,641			7,413,641	-	7,413,641
School Condition Improvement⁴	25,539,659	21,364,659		4,175,000	25,539,659	-	25,539,659
	187,731,409	52,781,829	127,110,000	7,764,580	187,656,409	75,000	187,731,409

1. Includes expenditures for Ministry approved projects - Milton #12, Milton #13, Oakville #3, Oakville #5 and the New Oakville SS.

2. This represents the Ministry funding provided for the approved Child Care Centre projects at Milton #13 elementary, Oakville #5 elementary and the New Oakville SS.

3. This represents the capital portion of the School Renewal Grant only (projects considered an operational expense are excluded).

4. The Proceeds of Disposition allocation represents planned expenditures at Nelson H.S. and Burlington Central H.S.

2024/2025 Capital Projects

New School Construction:

- Milton #12 PS - Ongoing/final construction
- Milton #13 PS - Ongoing construction, land purchase
- Oakville #3 PS - Ongoing construction
- Oakville #5 PS - Consulting, ongoing construction, land purchase
- New Oakville HS - Ongoing construction, land purchase

Other:

- Nelson HS - Capital Plan project
- Burlington Central HS - Capital Plan project
- JWS Capital Maintenance - Year 3
- Various Renewal and School Condition projects

2024/2025 Financial Position

	2024/2025 Draft Budget	2023/2024 Revised Budget	Increase (Decrease)
Available for Compliance - Unappropriated	(832,629)	(2,397,556)	1,564,927
Available for Compliance - Internally Appropriated			
Operating:			
School Decentralized Budgets	-	64,588	(64,588)
Student Achievement / Multi Year Plan Support	(613,000)	(4,854,334)	4,241,334
Technology	(160,000)	(150,000)	(10,000)
Future Admin Facility	(75,000)	(427,587)	352,587
Capital:			
Committed Capital Projects - Non-Ministry Funded	(124,105)	97,948	(222,053)
Total Internally Appropriated	(972,105)	(5,269,385)	4,297,280
Total Accumulated In-Year Surplus/(Deficit) for Compliance	(1,804,734)	(7,666,941)	5,862,207
Unavailable for Compliance - Externally Appropriated			
Interest to be Accrued	213,465	201,742	11,723
Committed Capital Projects - Non-Ministry Funded	(355,404)	(355,404)	-
Committed Sinking fund interest earned	(222,591)	(222,591)	-
Asset Retirement Obligation	(2,390,022)	(2,319,281)	(70,741)
Revenues recognized for land - EDC	43,715,723	4,509,526	39,206,197
Total Unavailable for Compliance - Externally Appropriated	40,961,171	1,813,992	39,147,179
Total Transfer To (From) Accumulated Surplus	39,156,437	(5,852,949)	45,009,386

In-Year Deficit
Elimination
Plan \$1.8M

Proposed In-Year Deficit Elimination Plan

Proposed One-Time Additions	One-Time Amount
Cyber Security Initiatives - one-time portion	\$ 992,000
<i>2 Graduation Coaches and 1 Research Officer (one year contract positions) (NEW)</i>	\$ 313,000
Placeholder for upcoming retirements ¹	\$ 300,000
Communications strategy and website redesign - one-time implementation costs	\$ 200,000
TOTAL ONE-TIME ADDITIONS	\$ 1,805,000

1. Due to a new protected complement established in November 2023, reduction may only be allowed through future retirements

2023/2024 Year End Projections

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

2023/2024 Year End Projection - Enrolment

	2023/2024 Projection	2023/2024 Revised Estimates	Increase (Decrease)	% Change
Elementary				
Burlington	12,261.00	12,290.00	(29.00)	(0.2%)
Oakville	16,318.50	16,342.00	(23.50)	(0.1%)
Milton	13,174.00	13,214.00	(40.00)	(0.3%)
Halton Hills	4,091.50	4,117.00	(25.50)	(0.6%)
Elementary ADE	45,845.00	45,963.00	(118.00)	(0.3%)
Secondary - pupils less than 21 years				
Burlington	5,764.68	5,738.12	26.56	0.5%
Oakville	9,109.76	9,102.08	7.68	0.1%
Milton	4,410.74	4,405.53	5.21	0.1%
Halton Hills	1,937.37	1,928.38	8.99	0.5%
Secondary ADE	21,222.55	21,174.11	48.44	0.2%
Total Day School ADE	67,067.55	67,137.11	(69.56)	(0.1%)

2023/2024 Year End Projection - Revenue

	2023/2024 Projection	2023/2024 Revised Budget	Less Offsetting Expense/Equity	Increase (Decrease)
Total Revenue				
Grants for Student Needs	790,418,516	789,243,084	1,381,960	(206,528)
Provincial Grants - Other	9,991,067	9,394,820	596,247	-
Federal Grants	2,968,968	3,094,344	(125,376)	-
School Generated Funds	20,000,000	20,000,000	-	-
Investment Income	3,625,000	3,400,000	33,500	191,500
Other Fees & Revenues	16,782,268	14,893,222	1,064,676	824,370
Amortization of Deferred Capital Contributions	39,474,994	39,474,466	528	-
Total Revenue	883,260,813	879,499,936	2,951,535	809,342
Less Transfer (To)/From Accumulated Surplus	5,311,524	5,852,949	55,445	(596,870)
Revenue Net of Transfer To (From) Accumulated Surplus	888,572,337	885,352,885	3,006,980	212,472

2023/2024 Year End Projection - Expense

	2023/2024 Projection	2023/2024 Revised Budget	Less Offsetting Revenue/Equity	Increase (Decrease)
Instruction	680,403,522	681,412,945	194,919	(1,204,342)
Administration	19,110,931	19,350,793	69,283	(309,145)
Transportation	21,865,054	21,683,205	275,707	(93,858)
Pupil Accommodation	129,702,488	125,935,051	2,011,210	1,756,227
School Generated Funds	20,000,000	20,000,000	-	-
Other	17,490,342	16,970,891	455,862	63,589
Total Expenditures	888,572,337	885,352,885	3,006,981	212,471

2023/2024 Year End Projection – Accumulated Surplus

	2023/2024 Projection	2023/2024 Revised Budget	Increase (Decrease)
Available For Compliance - Unappropriated	(1,800,687)	(2,397,557)	596,870
Internally Appropriated:			-
Operating	(5,313,093)	(5,367,333)	54,240
Capital	97,948	97,948	-
TOTAL AVAILABLE FOR COMPLIANCE	(7,015,832)	(7,666,942)	651,110
Unavailable for Compliance - Externally Appropriated	1,704,308	1,813,993	(109,685)
TOTAL ANNUAL SURPLUS/(DEFICIT)	(5,311,524)	(5,852,949)	541,425

Note: Additional operating savings or pressures may be realized towards or at the end of the fiscal year depending on factors which are out of the board's control or are difficult to forecast.

Questions?

