



Halton  
District  
School  
Board

2024/2025

# Draft Budget

Wednesday, June 5, 2024

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TOGETHER

# 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)
<b>Revenue</b>			
Provincial Grants - Core Education Funding <sup>1</sup>	\$ 829,058,883	\$ 789,243,084	\$ 39,815,799
Provincial Grants - Other <sup>2</sup>	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 <sup>3</sup>	58,068,902	14,893,222	43,175,680
Amortization of Deferred Capital Contributions	41,683,718	39,474,466	2,209,252
<b>Total Revenue</b>	<b>\$ 959,536,073</b>	<b>\$ 879,499,936</b>	<b>\$ 80,036,137</b>

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

	<b>2024/2025 Draft Budget</b>	<b>2023/2024 Revised Budget</b>	<b>Increase (Decrease)</b>
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)
<b>Total Expenditures</b>	<b>\$ 920,379,636</b>	<b>\$ 885,352,885</b>	<b>\$ 35,026,751</b>

# 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>
<b>Total Increase in Salary &amp; Benefits</b>	<b><u>\$ 36,512,283</u></b>

## 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>
<b>Total Decrease in Non-Salary</b>	<b><u>\$ (1,485,532)</u></b>

# 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>
<b>Total Increase in Core Ed Funding</b>	<b>\$ 39,815,799</b>

## 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>
<b>Total Expense Increases (before reductions)</b>	<b>\$ <u>49,293,075</u></b>

**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
	<b>TOTAL REDUCTIONS*</b>	<b>94.33</b>	<b>\$ 10,272,000</b>

*Note: These reductions are expected to be achieved through attrition*



# Proposed In-Year Deficit Elimination Plan

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

*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

<b>Proposed Additions</b>	<b>Staffing FTE</b>	<b>Addition Amount</b>
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
<b>Total Additions</b>	<b>10.00</b>	<b>\$ 1,776,000</b>
<b>Revenue offset (additional due to CoreEd funding and SSF)</b>		<b>(\$ 903,000)</b>
<b>TOTAL NET ADDITIONS</b>	<b>10.00</b>	<b>\$ 873,000</b>

*\*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 <sup>1</sup>	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 <sup>2</sup>	346.40	(8.00)	5.00	(4.90)	338.50
Caretakers & Cleaners <sup>3</sup>	349.00			5.00	354.00
Professionals, Paraprofessionals & Technical <sup>4</sup>	265.40	(2.00)	4.00		267.40
Principals & Vice-Principals <sup>3</sup>	224.60			1.00	225.60
Non-Union & Other	226.40			0.60	227.00
<b>Total FTEs</b>	<b>6,893.50</b>	<b>(94.33)</b>	<b>15.00</b>	<b>(46.17)</b>	<b>6,768.00</b>

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><b>Opening Operating Deficit</b></p> <p>Less \$2 M in projected year end savings</p> <p>Less \$1.5 M In-Year Deficit Elimination Plan Items</p> <p><b>Subtotal Deficit</b></p>	<p>(2.0) M</p> <p>(1.5) M</p>	<p><b>\$ 6.6 M</b></p> <p><b>3.1 M</b></p>
<p><b>Additional Reductions Made in Draft Budget</b></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><b>Subtotal Additional Reductions</b></p> <p><b>Increase In-Year Deficit Elimination Plan to cover 2 Graduation Coaches and 1 Research Officer (one year contract)</b></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><b>(2.8)M</b></p> <p><b>(0.3)M</b></p>
<p><b>Remaining Structural Deficit</b></p> <p><b>(Plus \$1.8M In-Year Deficit Elimination Plan for One-Time Initiatives - slide 8)</b></p>		<p><b>\$0</b></p>

# 2024/2025 Preliminary Financial Position

	2024/2025 Draft Budget	2023/2024 Revised Budget	Increase (Decrease)
<b>Available for Compliance - Unappropriated</b>	(832,629)	(2,397,556)	1,564,927
<b>Available for Compliance - Internally Appropriated</b>			
<b>Operating:</b>			
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
<b>Capital:</b>			
Committed Capital Projects - Non-Ministry Funded	(124,105)	97,948	(222,053)
<b>Total Internally Appropriated</b>	<b>(972,105)</b>	<b>(5,269,385)</b>	<b>4,297,280</b>
<b>Total Accumulated In-Year Surplus/(Deficit) for Compliance</b>	<b>(1,804,734)</b>	<b>(7,666,941)</b>	<b>5,862,207</b>
<b>Unavailable for Compliance - Externally Appropriated</b>			
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
<b>Total Unavailable for Compliance - Externally Appropriated</b>	<b>40,961,171</b>	<b>1,813,992</b>	<b>39,147,179</b>
<b>Total Transfer To (From) Accumulated Surplus</b>	<b>39,156,437</b>	<b>(5,852,949)</b>	<b>45,009,386</b>

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 2<sup>nd</sup> 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)
<b>Elementary</b>	45,782.00	45,963.00	(181.00)	-0.39%
<b>Secondary</b>	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)
<b>Elementary</b>	45,782.00	46,090.00	(308.00)	-0.67%
<b>Secondary</b>	21,084.27	21,577.32	(493.05)	-2.29%
	66,866.27	67,667.32	(801.05)	-1.18%
* Enrolment based on <b>Actual</b> October 31/23 and <b>Projected</b> March 31/24				
** Enrolment based on <b>Projected</b> October 31/23 and <b>Projected</b> March 31/24				
*** Enrolment based on <b>Projected</b> October 31/24 and <b>Projected</b> March 31/25				

# Enrolment History and Projections



# 2024/2025 Revenue – CoreEd Average Per Pupil

	<b>Provincial Average*</b>	<b>Halton DSB Average*</b>	<b>Difference</b>
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 70<sup>th</sup> out of 72 school boards for 2024/2025 per-pupil funding.

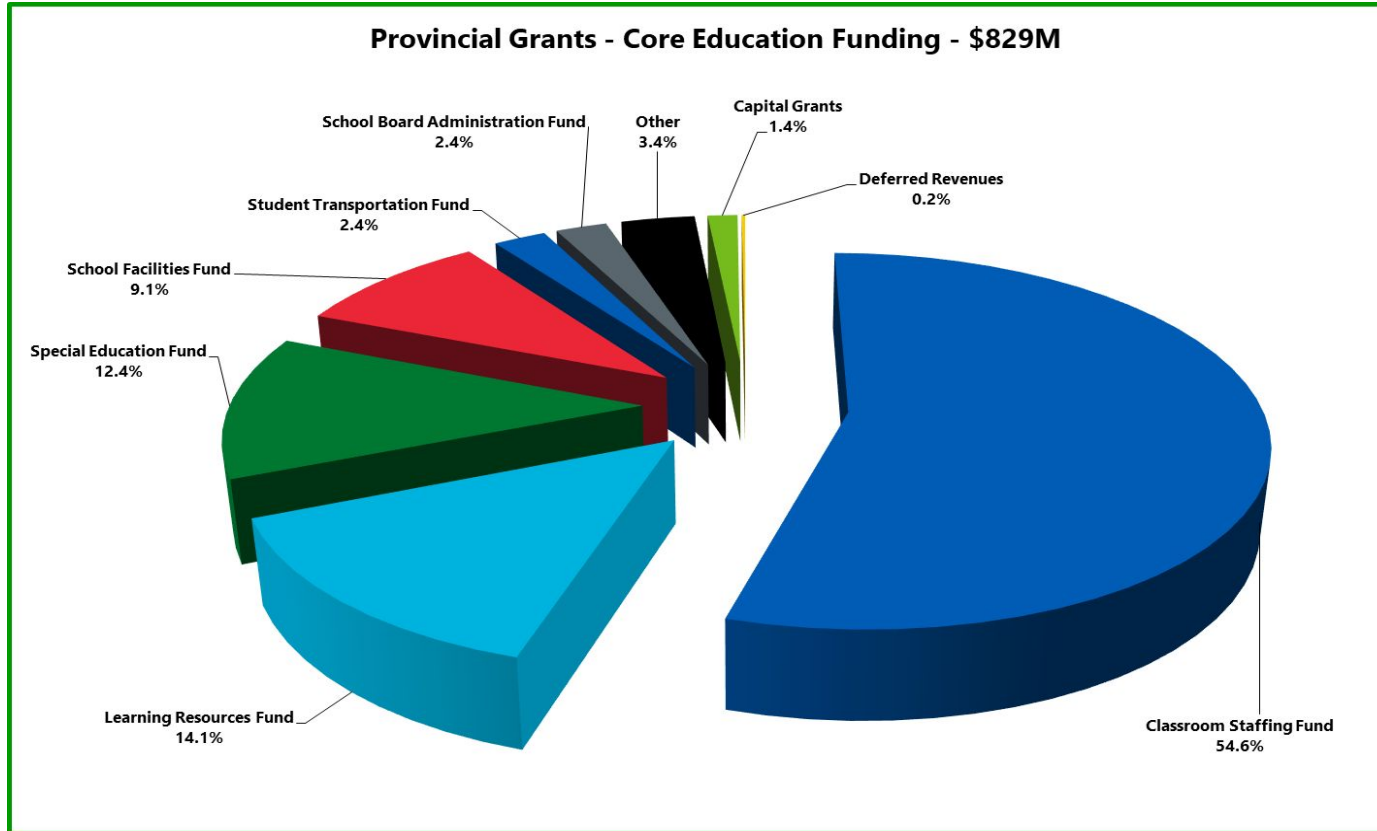
\*Source: Ministry of Education School Board Funding Projections for the 2024/2025 School Year (Spring 2024)

# 2024/2025 Revenue (Draft as of May 17)

	2024/2025 Draft Budget	2023/2024 Revised Budget	Increase (Decrease)
<b>Revenue</b>			
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<b>Total Revenue</b>	<b>\$ 959,536,073</b>	<b>\$ 879,499,936</b>	<b>\$ 80,036,137</b>

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)
<b>Total CoreEd Funding</b>	<b>\$ 829,058,883</b>	<b>\$ 789,243,084</b>	<b>\$ 39,815,800</b>

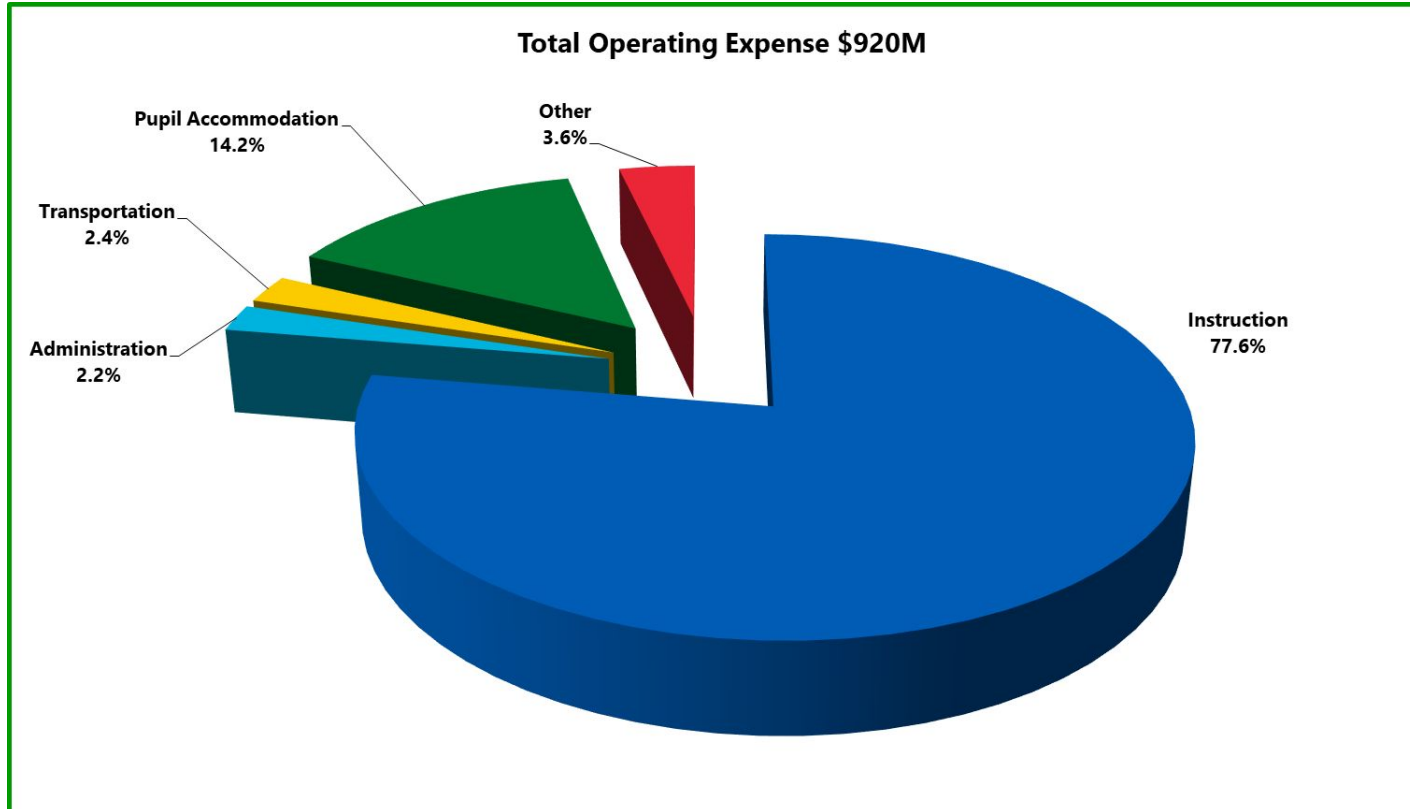
- All **Funds** have increased due to benchmark increases; the impact of declining enrolment is also included
- **Other** is the estimated Bill 124 remedy impact to be included in the various **Funds**
- **Capital Grants** includes a \$510,911 decrease to the Temporary Accommodations allocation
- **Deferred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



# 2024/2025 Revenue

	2024/2025 Draft Budget	2023/2024 Revised Budget	Increase (Decrease)
<b>Other Revenue</b>			
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
<b>Total Other Fees &amp; Revenues</b>	<b>\$ 58,068,902</b>	<b>\$ 14,893,222</b>	<b>\$ 43,175,680</b>

# 2024/2025 Expense



# 2024/2025 Expense by Ministry Category

	<b>2024/2025 Draft Budget</b>	<b>2023/2024 Revised Budget</b>	<b>Increase (Decrease)</b>
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)
<b>Total Expenditures</b>	<b>\$ 920,379,636</b>	<b>\$ 885,352,885</b>	<b>\$ 35,026,751</b>

# 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)
<b>Instruction</b>			
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
<b>Instruction Total</b>	<b>\$ 714,449,440</b>	<b>\$ 681,412,945</b>	<b>\$ 33,036,495</b>

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)
<b>Administration &amp; Governance</b>			
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
<b>Total</b>	<b>\$ 20,196,877</b>	<b>\$ 19,350,793</b>	<b>\$ 846,084</b>

Mainly increases to salary & benefits

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

Increases in contractual services, offset by bussing efficiencies

# 2024/2025 Expense – Pupil Accommodation & Other

	2024/2025 Draft Budget	2023/2024 Revised Budget	Increase (Decrease)
<b>Pupil Accommodation</b>			
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
<b>Pupil Accommodation Total</b>	<b>\$ 131,107,029</b>	<b>\$ 125,935,051</b>	<b>\$ 5,171,978</b>

Increases to salary & benefits and maintenance services

	2024/2025 Draft Budget	2023/2024 Revised Budget	Increase (Decrease)
<b>School Generated Funds</b>	<b>\$ 20,000,000</b>	<b>\$ 20,000,000</b>	<b>\$ -</b>
<b>Other Expense</b>			
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	-
<b>Other Expense Total</b>	<b>\$ 12,901,145</b>	<b>\$ 16,970,891</b>	<b>\$ (4,069,746)</b>

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	
<b>INSTRUCTION</b>							
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	-
<b>INSTRUCTION TOTAL</b>	<b>6,116.8</b>	<b>88.5</b>	<b>6,205.3</b>	<b>6,204.6</b>	<b>132.0</b>	<b>6,336.6</b>	<b>(131.3)</b>

\* 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	
<b>ADMINISTRATION</b>							
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
<b>ADMINISTRATION TOTAL</b>	<b>128.7</b>	<b>2.0</b>	<b>130.7</b>	<b>127.5</b>	<b>3.0</b>	<b>130.5</b>	<b>0.2</b>
<b>PUPIL ACCOMMODATION</b>							
School Operations and Maintenance	383.5	9.0	392.5	378.5	9.0	387.5	5.0
<b>OTHER</b>	39.5		39.5	38.9		38.9	0.6
<b>GRAND TOTAL</b>	<b>6,668.5</b>	<b>99.5</b>	<b>6,768.0</b>	<b>6,749.5</b>	<b>144.0</b>	<b>6,893.5</b>	<b>(125.5)</b>



# 2024/2025 Supports for Students Fund (SSF) Positions

<b>Staffing by Union Groups</b>	<b>FTE</b>
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
<b>Total</b>	<b>75.0</b>

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

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)
<b>Available for Compliance - Unappropriated</b>	(832,629)	(2,397,556)	1,564,927
<b>Available for Compliance - Internally Appropriated</b>			
<b>Operating:</b>			
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
<b>Capital:</b>			
Committed Capital Projects - Non-Ministry Funded	(124,105)	97,948	(222,053)
<b>Total Internally Appropriated</b>	<b>(972,105)</b>	<b>(5,269,385)</b>	<b>4,297,280</b>
<b>Total Accumulated In-Year Surplus/(Deficit) for Compliance</b>	<b>(1,804,734)</b>	<b>(7,666,941)</b>	<b>5,862,207</b>
<b>Unavailable for Compliance - Externally Appropriated</b>			
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
<b>Total Unavailable for Compliance - Externally Appropriated</b>	<b>40,961,171</b>	<b>1,813,992</b>	<b>39,147,179</b>
<b>Total Transfer To (From) Accumulated Surplus</b>	<b>39,156,437</b>	<b>(5,852,949)</b>	<b>45,009,386</b>

In-Year Deficit  
Elimination  
Plan \$1.8M

# Proposed In-Year Deficit Elimination Plan

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

*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
<b>Elementary</b>				
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%)
<b>Elementary ADE</b>	<b>45,845.00</b>	<b>45,963.00</b>	<b>(118.00)</b>	<b>(0.3%)</b>
<b>Secondary - pupils less than 21 years</b>				
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%
<b>Secondary ADE</b>	<b>21,222.55</b>	<b>21,174.11</b>	<b>48.44</b>	<b>0.2%</b>
<b>Total Day School ADE</b>	<b>67,067.55</b>	<b>67,137.11</b>	<b>(69.56)</b>	<b>(0.1%)</b>

# 2023/2024 Year End Projection - Revenue

	2023/2024 Projection	2023/2024 Revised Budget	Less Offsetting Expense/Equity	Increase (Decrease)
<b>Total Revenue</b>				
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	-
<b>Total Revenue</b>	<b>883,260,813</b>	<b>879,499,936</b>	<b>2,951,535</b>	<b>809,342</b>
Less Transfer (To)/From Accumulated Surplus	5,311,524	5,852,949	55,445	(596,870)
<b>Revenue Net of Transfer To (From) Accumulated Surplus</b>	<b>888,572,337</b>	<b>885,352,885</b>	<b>3,006,980</b>	<b>212,472</b>



# 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
<b>Total Expenditures</b>	<b>888,572,337</b>	<b>885,352,885</b>	<b>3,006,981</b>	<b>212,471</b>

# 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	-
<b>TOTAL AVAILABLE FOR COMPLIANCE</b>	<b>(7,015,832)</b>	<b>(7,666,942)</b>	<b>651,110</b>
Unavailable for Compliance - Externally Appropriated	1,704,308	1,813,993	(109,685)
<b>TOTAL ANNUAL SURPLUS/(DEFICIT)</b>	<b>(5,311,524)</b>	<b>(5,852,949)</b>	<b>541,425</b>

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?

