



Halton District School Board
2024/2025 Budget
Index

Executive Summary

Section 1: Key Highlights

- Key Budget Considerations
- Summary of Restraints and Investments
- Enrolment Statistics - Average Daily Enrolment (ADE)
- Chart - Enrolment History

Section 2: Operating Revenue

- Summary of Revenue by Ministry Category
- Provincial Grants - Core Education Funding
- Charts - Total Revenue; Provincial Grants - Core Education Funding
- Glossary of Terms - Provincial Grants Core Education Funding

Section 3: Operating Expense

- Summary of Operating Expense by Ministry Category
- Charts - Total Operating Expense; Total Instruction
- Glossary of Terms - Total Instruction Chart
- Summary of Full Time Equivalent (FTE) by Ministry Category
- Expense by Funding Source and In-Year Deficit Elimination Plan
- Instruction Expense
 - Detail of Instruction - Textbooks and Supplies Expense
 - Decentralized School Budget Allocation Model
 - Detail of Instruction - Computers Expense
 - Detail of Instruction - Staff Development Expense
- Administration Expense
- Transportation Expense
- Pupil Accommodation Expense
- Other Expense

Section 4: Capital Budget Detail

- Capital Budget

Section 5: Ministry Compliance

- Detail of Special Education Compliance
- Transfer to/(from) Accumulated Surplus per Ministry Compliance

Halton District School Board

2024/2025 Budget

Message from the Director

At the June 19, 2024 Board meeting, Halton District School Board (HDSB) Trustees approved the 2024/2025 school year budget. With 66,866 students, 6,768 full-time staff, an operating budget of approximately \$920 million and a capital budget of approximately \$188 million, this has been by far the most challenging budget for the HDSB to develop and implement. Given the regulatory requirement to balance the budget for 2024/2025 fiscal year, as well as the limitations of the current education funding model, this budget reflects over \$10 million in reductions and 94 staffing positions reduced as a result of funding pressures.

I would like to thank the Board of Trustees for their diligence and duty to public education and fiscal responsibility. Their efforts ensured that this budget and the staff who implement it are accountable to those we serve – students. I would like to acknowledge the ongoing advocacy efforts of the Board of Trustees, who are working tirelessly to inform the public and the Government of Ontario about the challenges our school system faces under the current funding parameters. I would also like to thank our staff, system leaders and the senior team for the dedicated work they have put into preparing for a successful start for all of our students in September. I must also commend Superintendent of Business Services Roxana Negoii and her staff for their diligent efforts developing this budget. Their work requires careful planning and flexibility, especially given the changes to funding, reporting and accountability measures have made this task even more challenging.

This budget has been developed in alignment with our [2020-2024 Multi-Year Plan \(MYP\)](#), in response to system needs and priorities, and with forward thinking as we work towards establishing the strategic priorities of our 2024-2028 MYP. The budget reflects areas highlighted in the stakeholder consultation conducted in February 2024, which focused on identifying areas of savings and efficiencies, while minimizing the impact to student learning and well-being.

The HDSB is grateful to the Government of Ontario and Ontario Ministry of Education for their continued support to student success. Through this funding, we can continue to support our students, staff and communities. As the focus of the Government of Ontario shifts from the global pandemic to fiscal responsibility and balancing the provincial books, the HDSB looks forward to the chance to discuss opportunities and challenges within public education. This discussion could inform funding directions aimed at supporting our students and aligning with provincial mandates.

There is no question that there will continue to be fiscal challenges in the coming year where difficult and complex decisions will have to be made. However, I am fully confident that this budget allows HDSB staff to prioritize the success and well-being of all students, ensuring continued excellence in student achievement and outcomes.

Curtis Ennis
Director of Education

Halton District School Board

2024/2025 Budget

Executive Summary

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 impacts of high inflation and funding limitations, coupled with the regulatory requirement to balance the budget, resulted in a most challenging budget planning process. The 2024/2025 budget continues to focus on student learning and well being, while a new Multi-Year Plan is finalized for 2024-2028, however with less resources than in prior years.

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 we move forward, overall enrolment is projected to continue to decline 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. 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 2022/2023 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.

The key objective of the Budget Development Process is to align the allocation of resources with the Multi-Year Plan, Annual Operating Plan, Capital 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 the 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 2024/2025 budget contains fiscal measures to balance the budget and eliminate the structural deficit, as outlined in the Summary of Restraints and Investments section, 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 pose a challenge due to the increasing costs associated with these goods and services.

Ministry of Education Regulations

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 Public Sector Accounting Board (PSAB) 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 private sector finance and expenditure principles including, but not limited to, a statement of amortization, deferred capital contributions and future liabilities (retirement gratuities).

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

Roxana Negoï, B. Comm., CPA, CMA
Superintendent of Business Services and Treasurer

Section 1

2024/2025 Budget

Key Highlights

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T O G E T H E R

Halton District School Board

2024/2025 Budget

Key Budget Considerations

The 2024/2025 fiscal year poses significant challenges to maintaining the level of service and supports to students across the HDSB as the \$920.4 million operating budget reflects reductions of over \$10 million and 94 full time equivalent positions. The Core Education Funding (CoreEd) does not contain a provision to offset the mandatory increases for statutory benefits enhancements, nor the significant cost pressures on contractual services, licensing fees and replacement of learning materials and technology the sector has been experiencing as a result of high inflation. The new Transportation allocation, although higher than the previous year, results in a reduction of funding for the HDSB. The supply (staff) allocation parameters remains unchanged while the costs continue to escalate year over year.

Education funding has undergone a significant change, with the intent to simplify the understanding of funding and increase transparency and accountability. The Core Education Funding, formerly known as the Grants for Student Needs (GSN), is projected at \$28.6 billion provincially representing a 2.7% increase over the prior year Revised Estimates funding. By comparison, the HDSB's CoreEd funding is expected to increase 2.1% year over year.

On April 26, 2024, the Ministry of Education released information with respect to education funding for 2024/2025, building on last year's grants and extending by one year the terms of collective agreements reached in the last round of bargaining. Key highlights for 2024/2025 are:

- Labour provisions - \$1 per hour for education workers and 1.25% for teachers, plus a provision for the Bill 124 remedy which represents a 4.25% increase to the salary base
- 2021 Census data will be phased in over a 5 year period. A \$13.7 million one-time investment will support school boards negatively impacted by the data updates
- Student Transportation formula changes to include 2024/2025 routing simulation, updated benchmarks and a new benchmark for special purpose vehicles, and a recalculated top up, leading to 3% increase in funding over 2023/2024
- Professional assessments - \$11.5 million was transferred from REP to CoreEd funding into the Special Education Fund at a base amount of \$100,045 plus \$2.05 per pupil
- Special Incidence Portion within the Special Education Fund will receive an interim investment of \$10 million until a new formula is finalized
- New specialized equipment funding approach for students with special needs
- Non-staffing benchmarks in the School Facilities Fund increased 2% to support increasing costs, inflation pressures and increase in utilities. There are no increases to the benchmarks of the textbooks, learning materials, computers or broadband improvements allocations
- The Supports for Students Fund (SSF), also known as Investment in System Priorities, is continuing in 2024/2025 as per central agreements, and
- Updates to online learning, in-person learning and remote learning credit load benchmarks, impacting funding.

The key highlights for HDSB funding for 2024/2025 include:

- CoreEd funding projects an increase of \$39.8 million, which is essentially for the Bill 124 remedy and three years of labour provisions
- Classroom staffing and learning resources funds contain a projected increase of \$8 million, mainly due to compensation benchmark increases
- Special Education funding increase projected at \$1.9 million, including compensation benchmark increases
- Supports for Student Funds (SSF) is provided for all employee groups (except OCTU), even those without a collective agreement (including EAs and non-union)
- Transportation allocation is \$0.7 million higher, as it includes increased benchmarks and funding for special purpose vehicles (such as vans)

- School renewal and school condition improvement funding is similar to the current year (\$10.6 million and \$21.3 million, respectively)
- Temporary accommodations funding has been reduced by \$0.5 million
- School Facilities Fund has increased by \$1.2 million, reflecting a 2% increase to non-salary benchmarks, while also including a reduction of \$0.5 million for the sunset of enhanced ventilation measures

The HDSB received \$5 million in Responsive Education Program (REP) funding, with the following main allocations:

- Education Staff to Support Reading Interventions and Reading Screening Tools \$2.3 million
- Math Achievement Action Plan \$0.9 million
- Special Education (various grants) \$0.5 million
- Critical Physical Security Infrastructure (new allocation) \$0.2 million

The largest change in REP funding is the discontinuation of de-streaming supports, which last year amounted to \$3.3 million for the HDSB, and only \$70k allocated for this coming year.

The CoreEd funding make up the majority of funding for the board, approximately 86.5% of total revenues. Other Provincial grants (also called Responsive Education Programs) amount to an additional 0.5% of revenues. The balance of 13% in revenues is related mainly to Education Development Charges, International Student tuition fees, rental and interest income, school generated funds, and the Before and After School Program. The HDSB is expected to receive \$39.8 million in additional CoreEd funding (mainly as a result of Bill 124 remedy payments and compensation provisions) and (\$4.2) million less in other Provincial funding, as compared to the 2023/2024 year.

The 2024/2025 Budget is a non-compliant budget reflecting a \$1.8 million deficit (or 0.23% of the provincial allocation), and incorporates new or continuing initiatives to support the Multi-Year Plan, including the addition or retaining of 8 FTEs, and investments in cyber security infrastructure. The 2024/2025 proposed budget incorporates significant reductions to eliminate the structural deficit, considering the current funding limitations.

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)
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
Total Investments	10.00	\$ 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
Total One-Time Investments	8.00	\$ 1,805,000

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

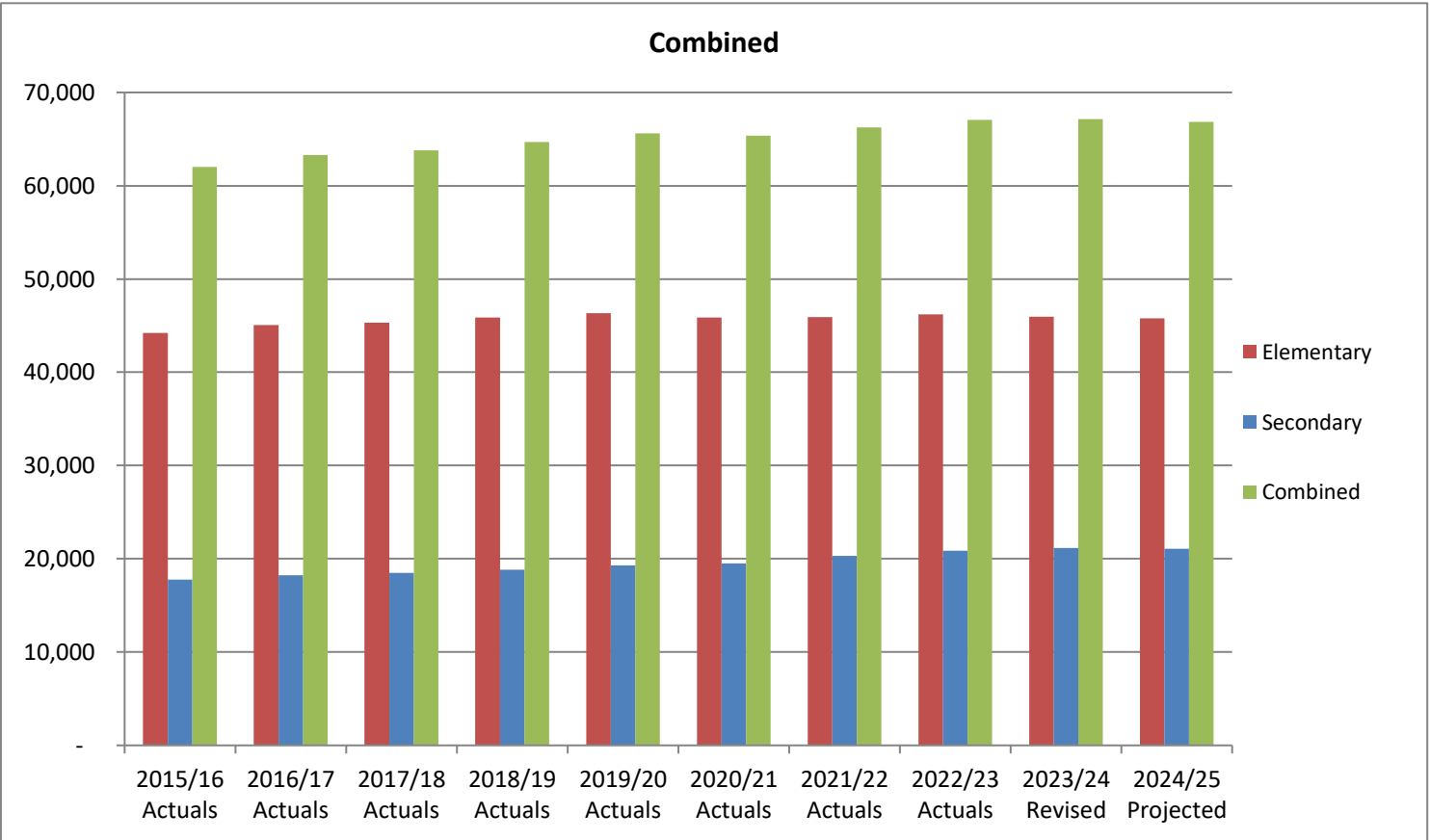
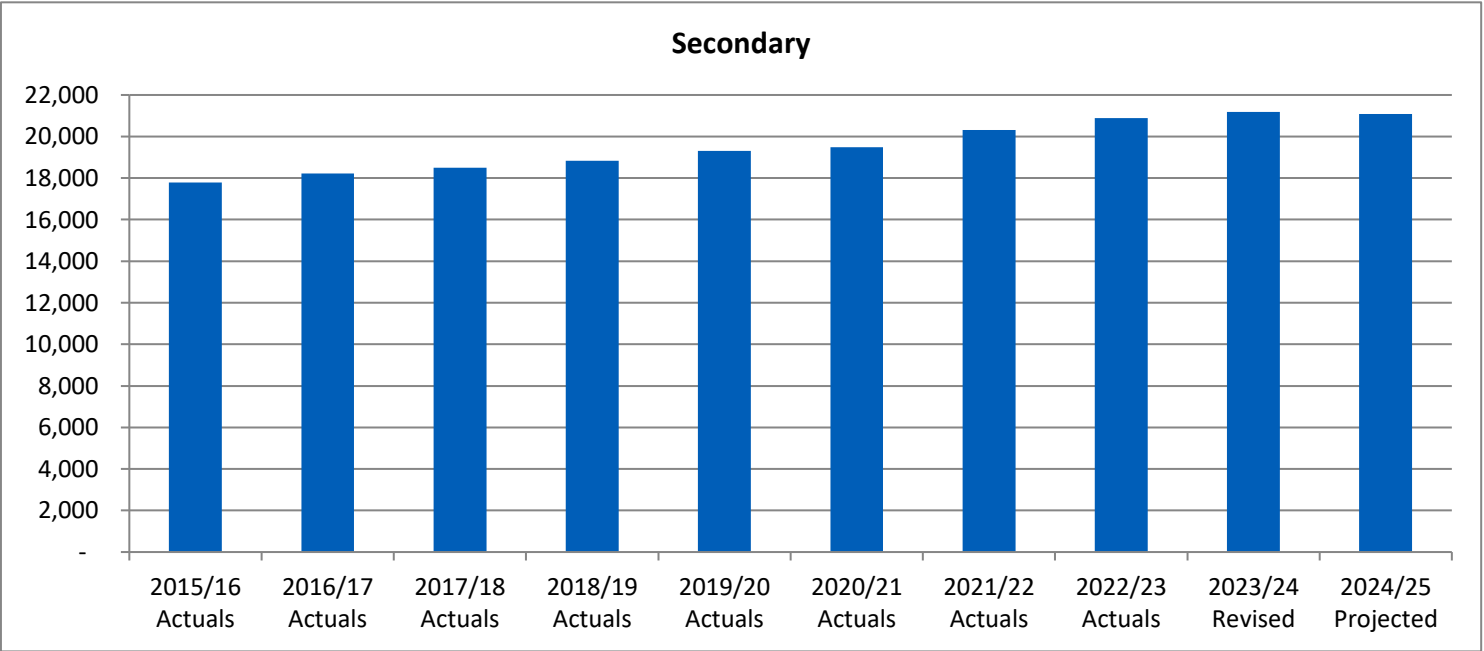
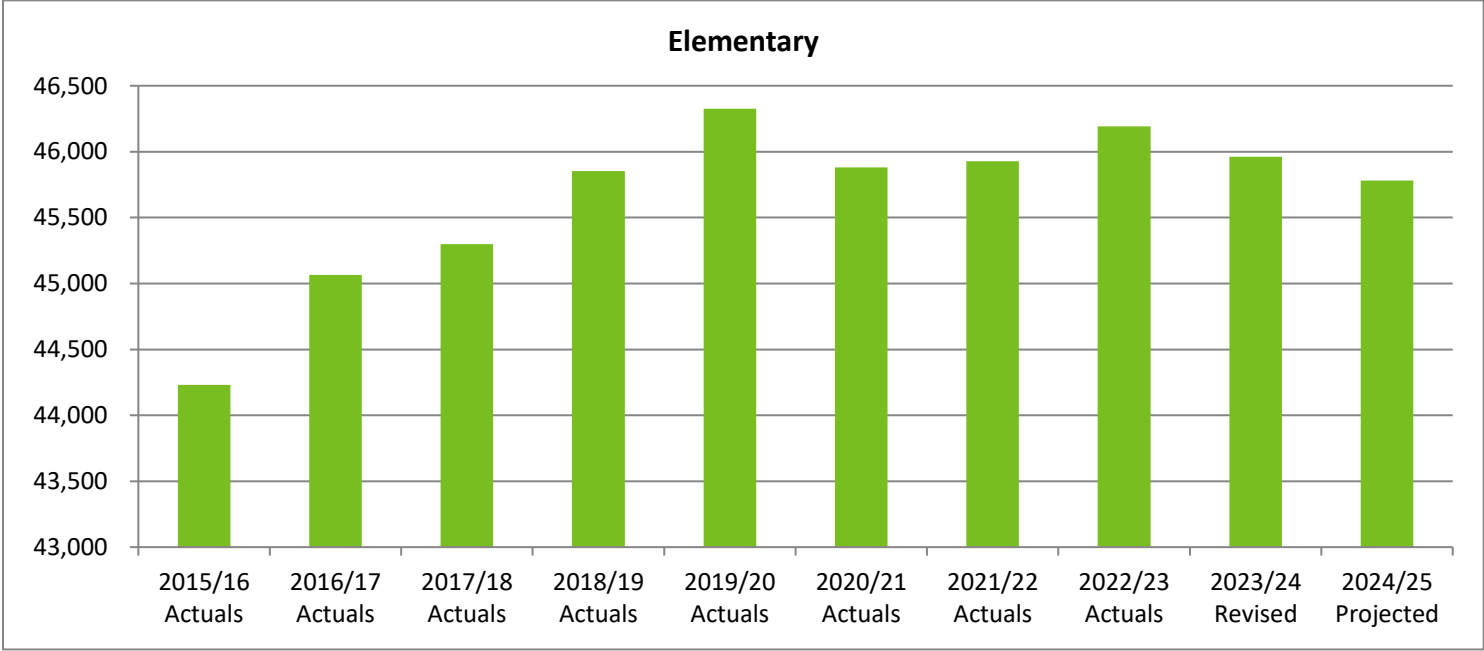
	2024/2025 Budget	2023/2024 Revised Budget	Projected Growth / (Decline)	% Change
Elementary				
Burlington	12,236.00	12,290.00	(54.00)	(0.4%)
Oakville	16,303.00	16,342.00	(39.00)	(0.2%)
Milton	13,134.00	13,214.00	(80.00)	(0.6%)
Halton Hills	4,109.00	4,117.00	(8.00)	(0.2%)
Elementary ADE	45,782.00	45,963.00	(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***

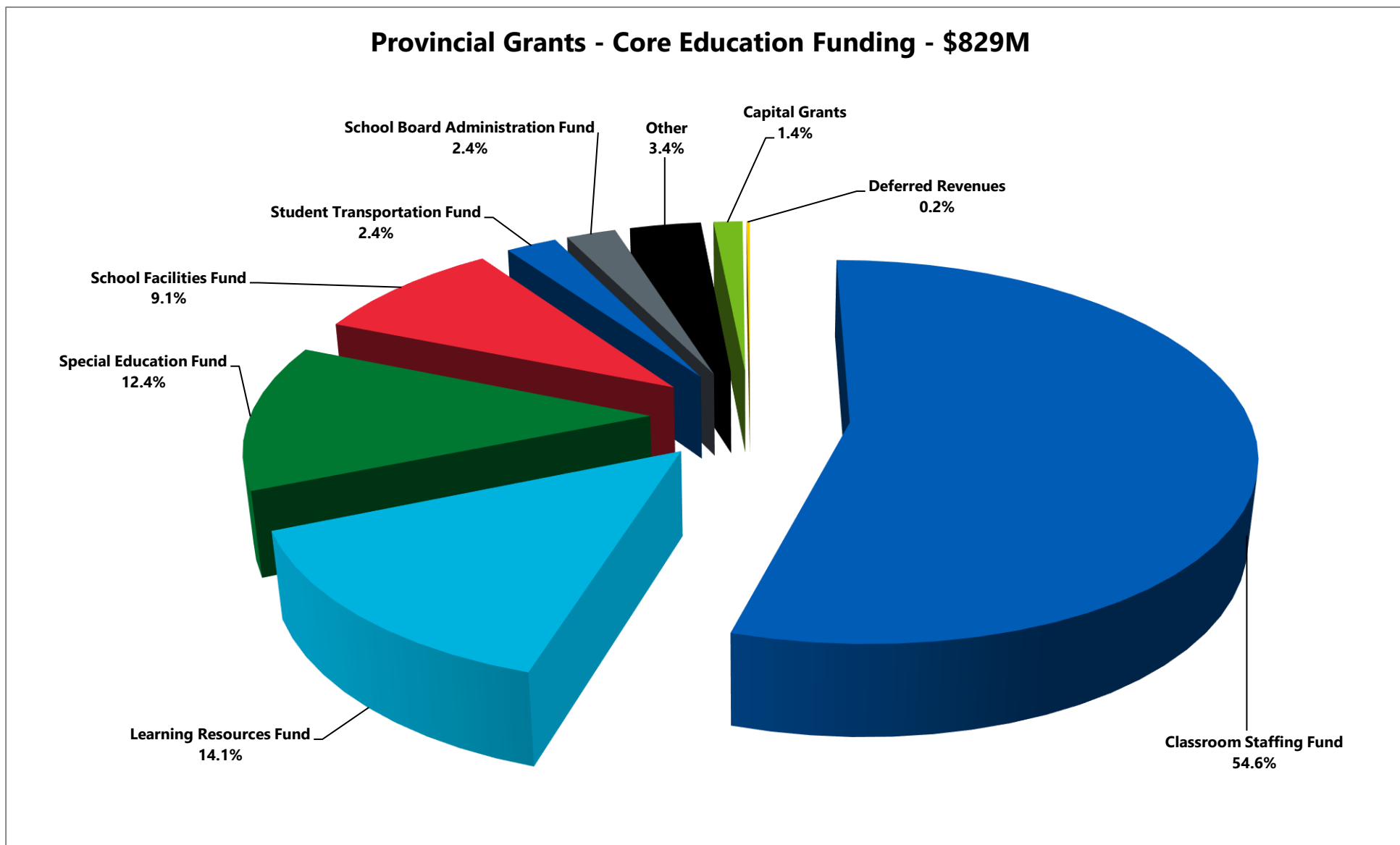
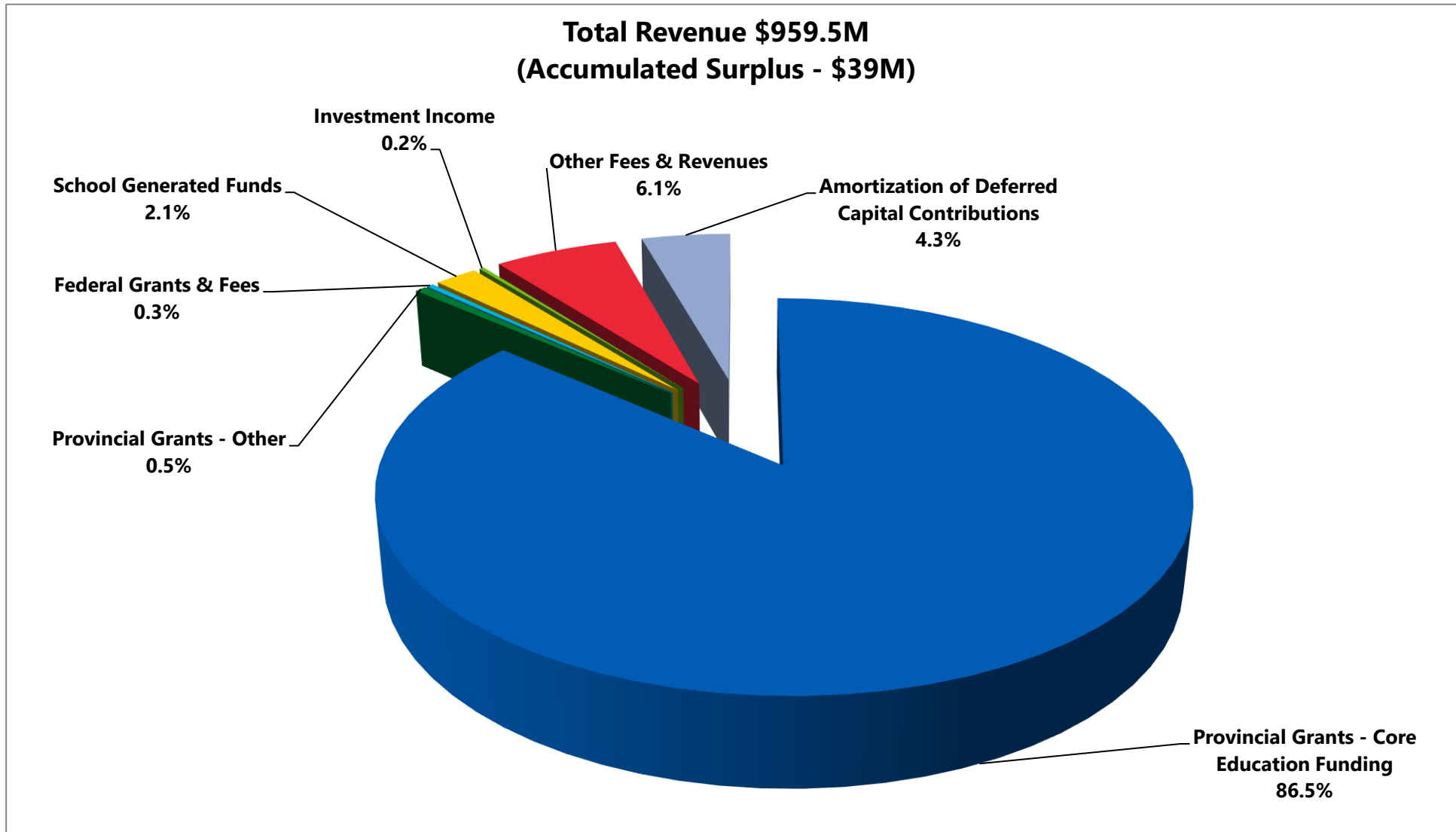
Halton District School Board
2024/2025 Budget
Provincial Grants - Core Education Funding

	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	-	942,678
Other			
Estimated Bill 124 Remedy Impact	28,225,334	-	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	-
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	-	1,022,631	(1,022,631)
Library Staffing	-	178,869	(178,869)
Experiential Learning	-	230,023	(230,023)
Occasional Teachers Local Priorities Funds	-	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

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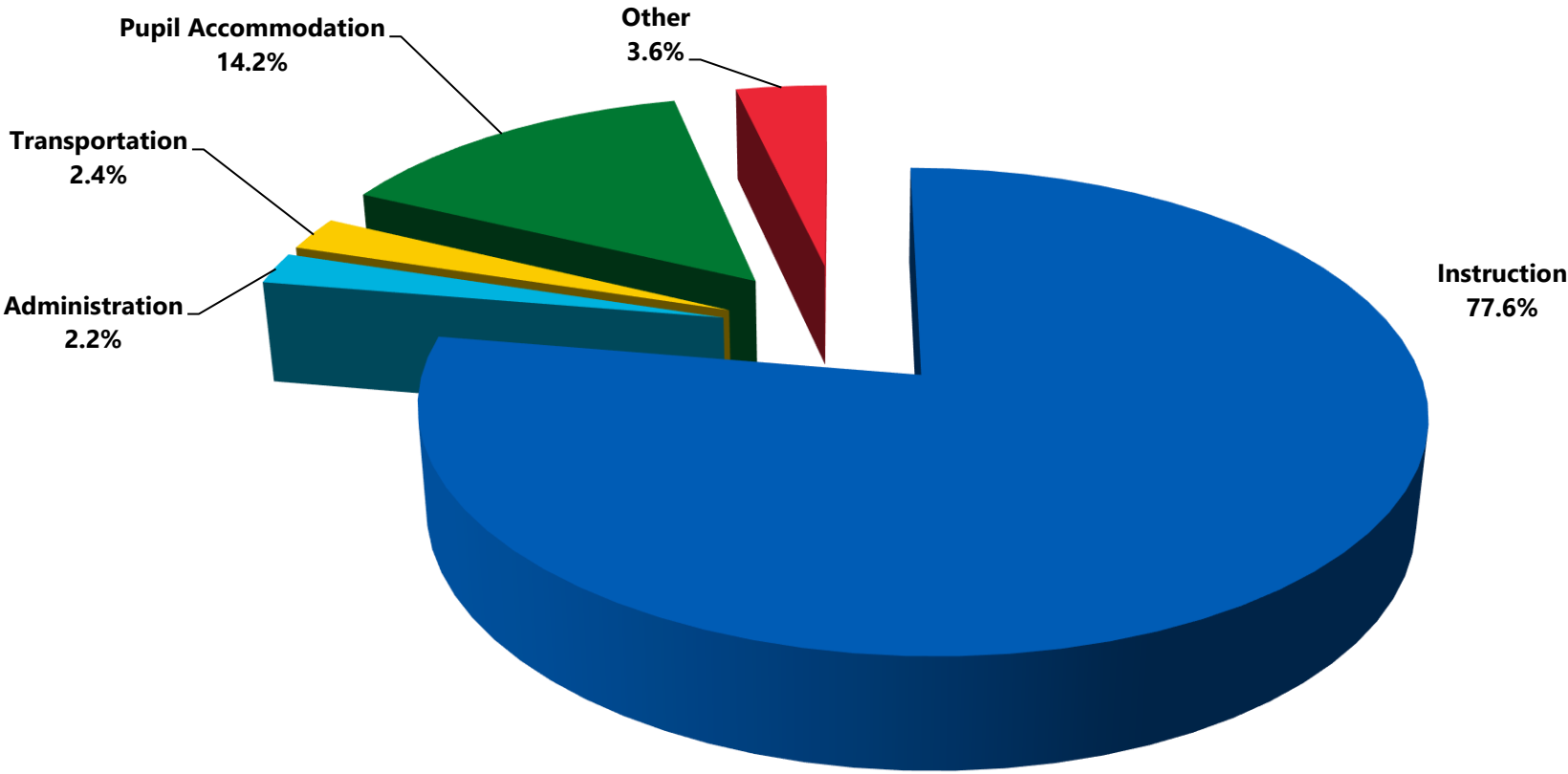
Halton District School Board
2024/2025 Budget
Summary of Operating Expense by Ministry Category

	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

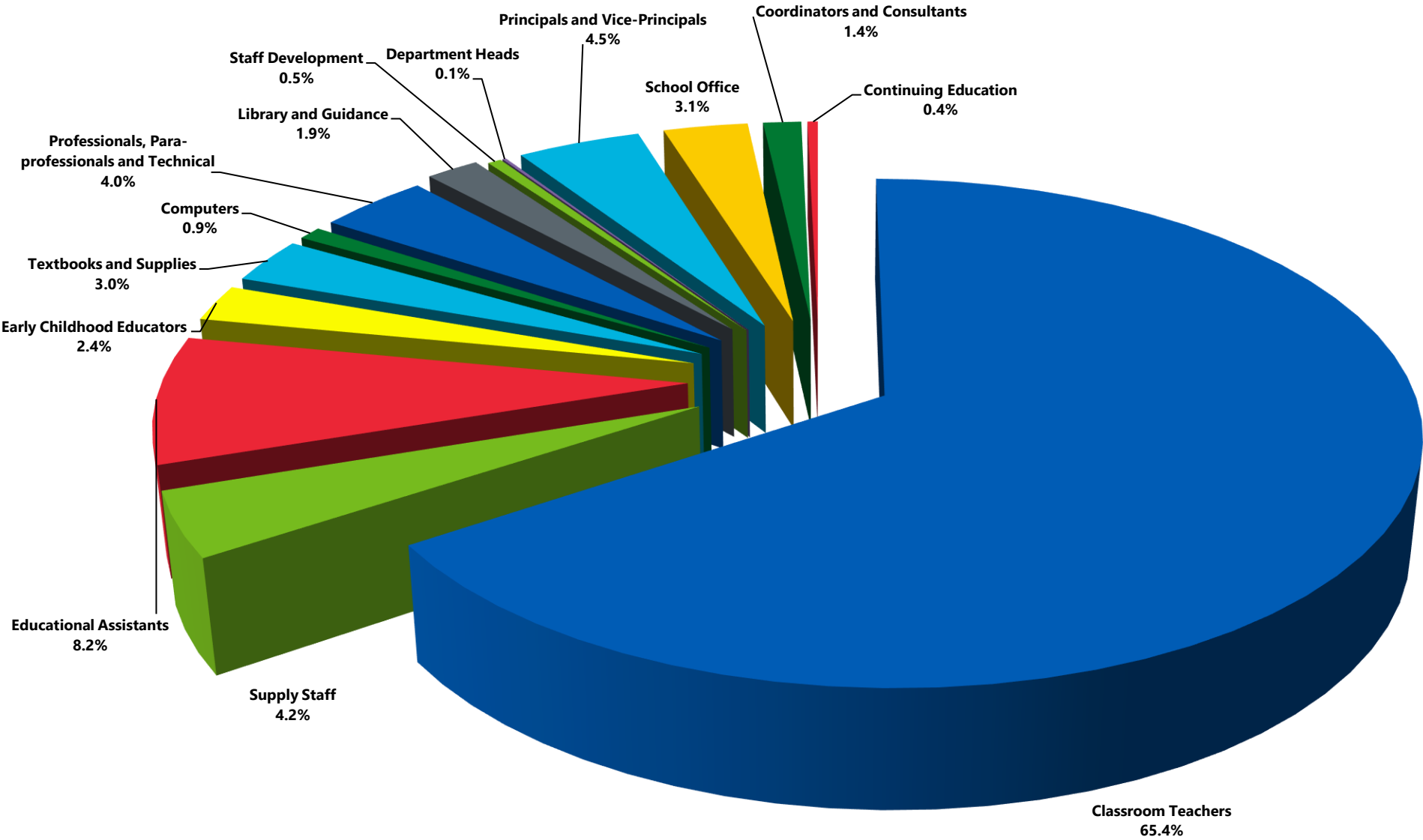
Note: Expenses contain a provision for three years of compensation increases

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 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 #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

	2024/2025 Budget	2023/2024 Revised Budget	Increase/ (Decrease)
Expenditures			
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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