



Halton  
District  
School  
Board

# 2026-2027 Budget Development Committee of the Whole

November 18, 2025

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# Agenda

1. Core Education Funding Pressures
2. In Year Deficit Elimination Plan
3. Revenues
4. Expenses
5. Analysis of funding and expenses
6. Proposed Budget Reduction Considerations
7. Next steps

# Core Education Funding Pressures

- 2014/2015 Special Education grant reallocation resulted in \$20M lost revenue with no adjustment to service model and resources
- Federally mandated enhancement to CPP/EI contributions cost HDSB over \$6M a year with no change to benefit benchmarks
- WSIB claim costs have increased by over \$5M since 2019, with no increase to funding
- Supply staffing costs continue to outpace funding, with \$14M over the allocation
- Funding for learning materials, classroom supplies and technology has remained unchanged since 2008, while inflation since then exceeds 40%
- Top up funding for underutilized schools has been phased out, reducing the School Operations and Maintenance funding by \$2.5M annually

**CONCLUSION: Education funding has, over time, been reduced and the flexibility removed, making it harder to balance**

# Board Approved 2025/26 In-Year Deficit Plan

## In-Year Deficit Elimination Plan

Proposed Future Reductions	Amount
Permanent Positions to be reduced	4,048,000
Temporary Positions to be reduced	1,209,000
Increase International Students Program enrolment	700,000
Non Staffing Budget reductions	500,000
Board Contingency	350,000
Corporate System Implementations (one-time)	286,000
	<b>7,093,000</b>

- Over the past two years, the HDSB lost over 1,800 students, and another 1,500 students are projected to exit our system over the next two years, before growth is expected to return in 2028/2029
- With an average per pupil funding for the HDSB of \$13,413, over the past two years, that translates to \$24.1 million in lost annual Core Education Funding
- To balance the 2026/2027 budget, we not only have to eliminate the current \$7.1 million deficit, but also address declining enrolment and loss of funding. The goal is to identify net reductions of \$10 to \$14 million dollars, which represents 1.2% to 1.6% of our provincial funding allocation

# School Board Funding

School Boards receive most of their funding from the Province of Ontario, through Core Education Funding:

- **Classroom Staffing Fund** — supports most staffing in the classroom.
- **Learning Resources Fund** — for staffing outside of the classroom to support student needs and for other classroom costs, such as learning materials and classroom equipment.
- **Special Education Fund** — supports students who need specialized programs, services and/or equipment.
- **School Facilities Fund** — for operating (including cleaning and utilities), maintaining, renovating and renewing school buildings, plus additional support for students at schools in rural and northern communities.
- **Student Transportation Fund** — for transporting students to and from home and school.
- **School Board Administration Fund** — for school board administration costs, including trustees and parent engagement activities

# School Board Funding (Con't)

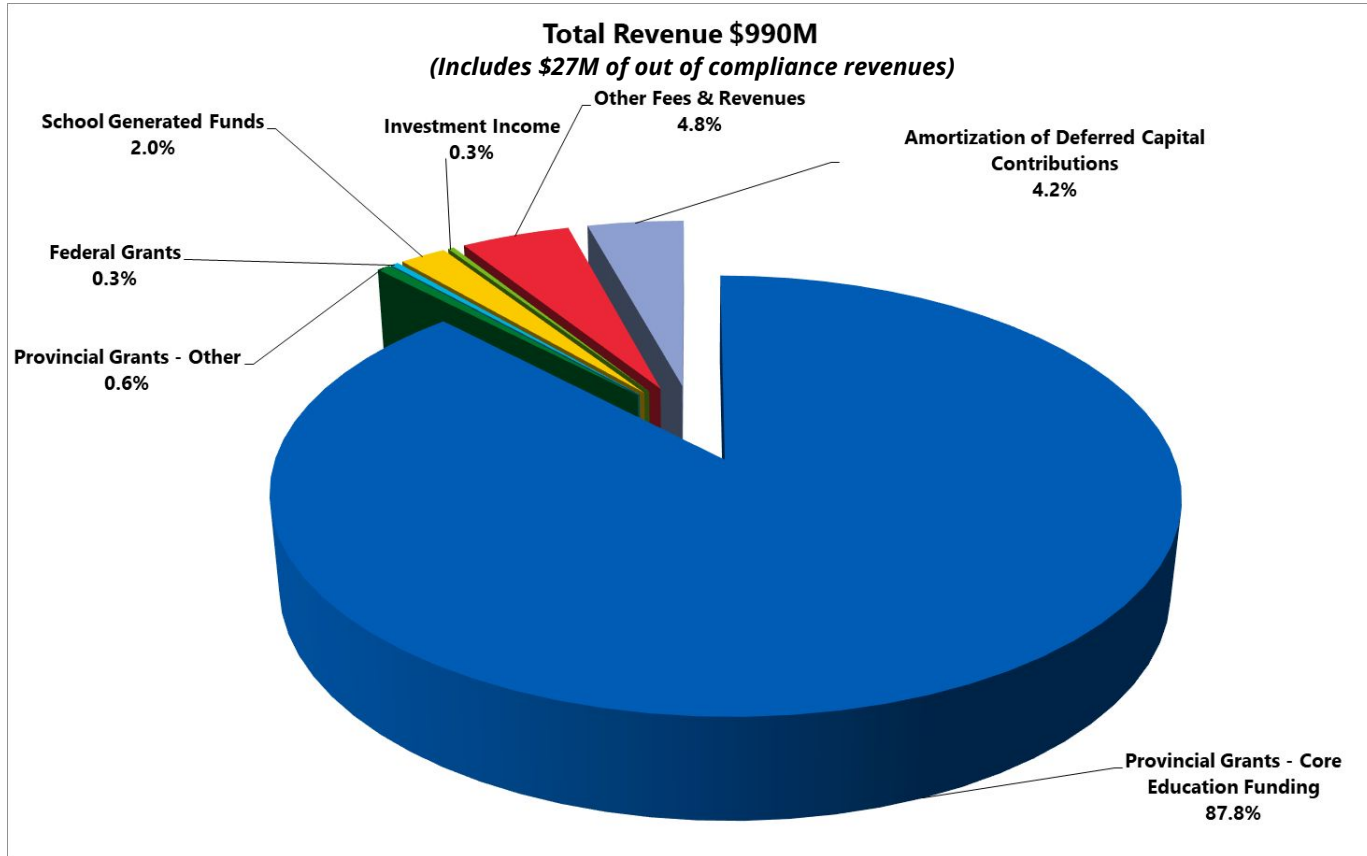
Core education funding determines the total funding amount for each school board. These calculations are based on a variety of factors, such as:

- student enrolment (largest driver of funding)
- class size
- the number, condition and size of schools in a school board
- student and school needs
- school locations
- demographic and socioeconomic data
- teacher experience and qualifications

Municipalities provide part of core education funding through education property taxes, and the Government of Ontario (through the Ministry of Education) provides the remaining amount

Other sources of funding include School Generated Funds (school level/fundraising), Investment Income, Rental Income, International Student Fees, Education Development Charges and funding from other Ministries of the Federal Government (for adult language instruction)

# 2025/26 Revenue

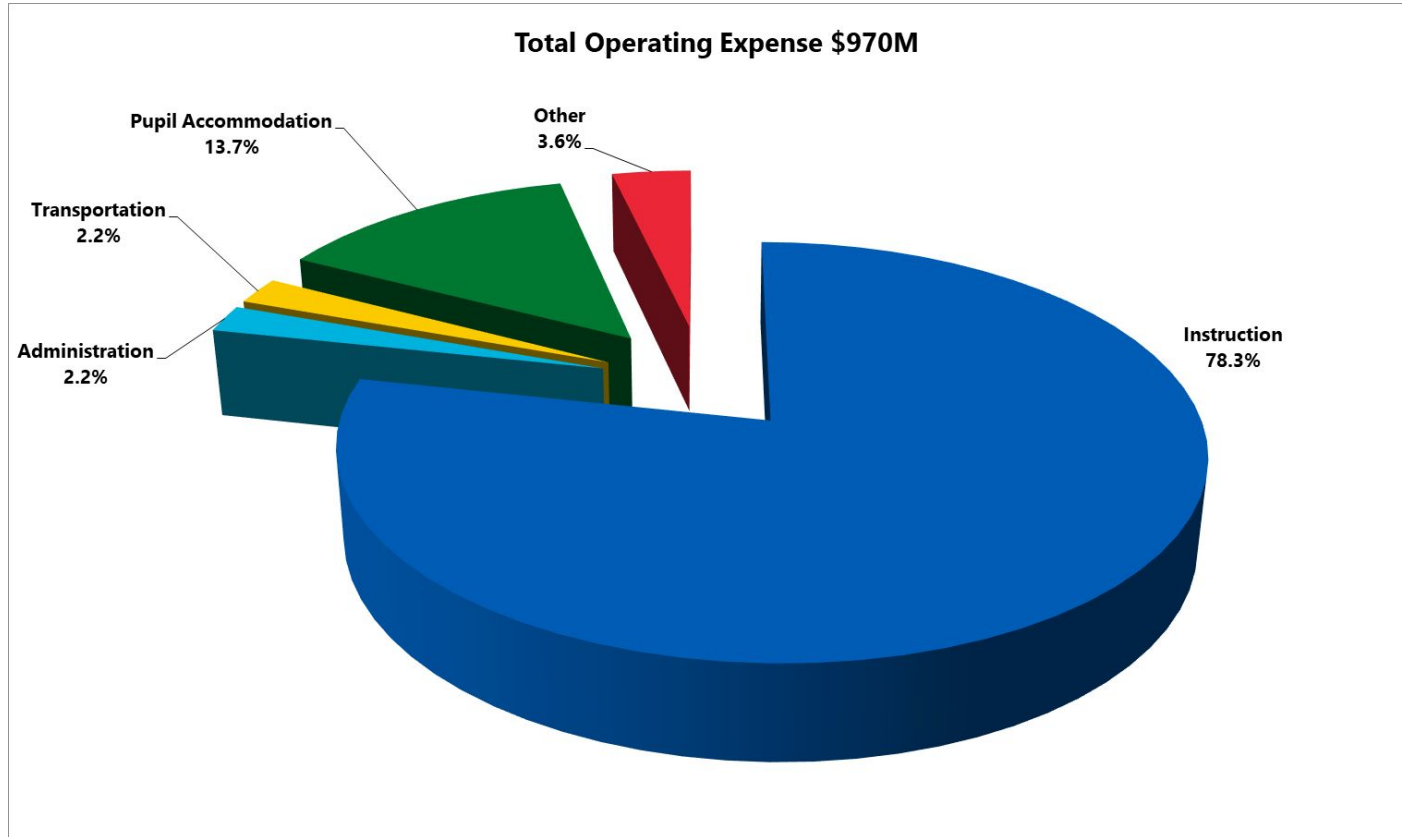


# 2025/26 Total Revenue

	2025/2026 Draft Budget	2024/2025 Revised Budget	Increase (Decrease)
<b>Revenue</b>			
Provincial Grants - Core Education Funding <sup>1</sup>	\$ 869,977,968	\$ 860,071,411	\$ 9,906,557
Provincial Grants - Other <sup>2</sup>	5,778,129	6,814,836	(1,036,707)
Federal Grants	3,363,113	3,369,043	(5,930)
School Generated Funds	20,000,000	20,000,000	-
Investment Income	2,575,000	2,850,000	(275,000)
Other Fees & Revenues <sup>3</sup>	47,043,977	73,975,941	(26,931,964)
Amortization of Deferred Capital Contributions	41,616,300	41,683,717	(67,417)
<b>Total Revenue</b>	<b>\$ 990,354,487</b>	<b>\$ 1,008,764,948</b>	<b>\$ (18,410,461)</b>

1. Increases are due to benchmark increases and declining enrolment funding
2. Variance due to Bill 124 REP received in 2024/25 and decrease of other REPs
3. Mainly decrease in EDC revenue from 2024/25 (out of compliance)

# 2025/26 Expenses



# Expense Categories (staffing) - 80% of total budget

## Instruction **74.8%**

- Classroom Teachers
- Educational Assistants
- Early Childhood Educators
- Library and Guidance
- Professionals, Paraprofessionals & Technical
- Principals and Vice-Principals
- School Office
- Instructional Program Leads and Itinerants
- Coordinators & Consultants (IPLs, Sys roles)
- Continuing Education

## Administration **1.7%**

- Board Administration (*incl. Finance, Purchasing, Planning, HR, Payroll, IT, School Operations, Communications, Research, Director's Office*)
- Director and Supervisory Officers
- Trustees

## Pupil Accommodation **3.5%**

- Facility Services Staff
- Health and Safety staff
- Caretakers and Cleaning Staff

# Expense Categories (non staffing) - 20% of total budget

## Instruction **3.5%**

- Decentralized School Budgets
- Program Specific Resources
- Special Education Resources & Equipment
- Wide Area Network, Software Fees & Licenses
- Staff/Professional Development
- New Teacher Induction Program
- Instructional Computers & Connectivity

## Board Administration and Governance **0.5%**

- Supplies and Services
- Legal, Audit & Professional Fees
- Software Maintenance Fees
- Professional Development
- Administrative Building Maintenance & Utilities

## Transportation **2.3%**

- Home to School
- Program Specific
- Special Education

## Pupil Accommodation **10.2%**

- Utilities
- Repairs & Maintenance
- Cleaning & Caretaking Supplies
- Insurance
- Maintenance Contracts
- Property Maintenance
- Supplies & Services
- Amortization/Capital Interest

## Other **3.5%**

- School Generated Funds
- Responsive Education Programs
- Contingency

# 2025/26 Total Expenses

	2025/2026 Draft Budget	2024/2025 Revised Budget	Increase (Decrease)
Instruction	\$ 759,300,676	\$ 746,058,528	\$ 13,242,148
Administration	21,196,684	21,062,849	133,835
Transportation	22,340,244	21,899,739	440,505
Pupil Accommodation	132,770,883	129,554,108	3,216,775
School Generated Funds	20,000,000	20,000,000	-
Other	14,879,644	14,295,430	584,214
<b>Total Expenditures</b>	<b>\$ 970,488,131</b>	<b>\$ 952,870,654</b>	<b>\$ 17,617,477</b>

# Expense Areas that are Inflexible

- Mandated class size ratios (teachers/DECEs, elem/secondary)
- Mandated employee ratios per collective agreements (i.e. custodians per cleaning area)
- Health, statutory (CPP, EI, EHT) and pension benefit costs
- Costs outside of the board's control (supply costs, WSIB claims)
- Legal (fees and settlements) and contractual obligations
- "Keeping the lights on", i.e. utilities, network maintenance / software fees for network and major systems, emergency repairs
- Targeted and enveloped funds (i.e. Responsive Education Programs, Indigenous BAP, Federally funded programs)

# Expense Areas with Flexibility

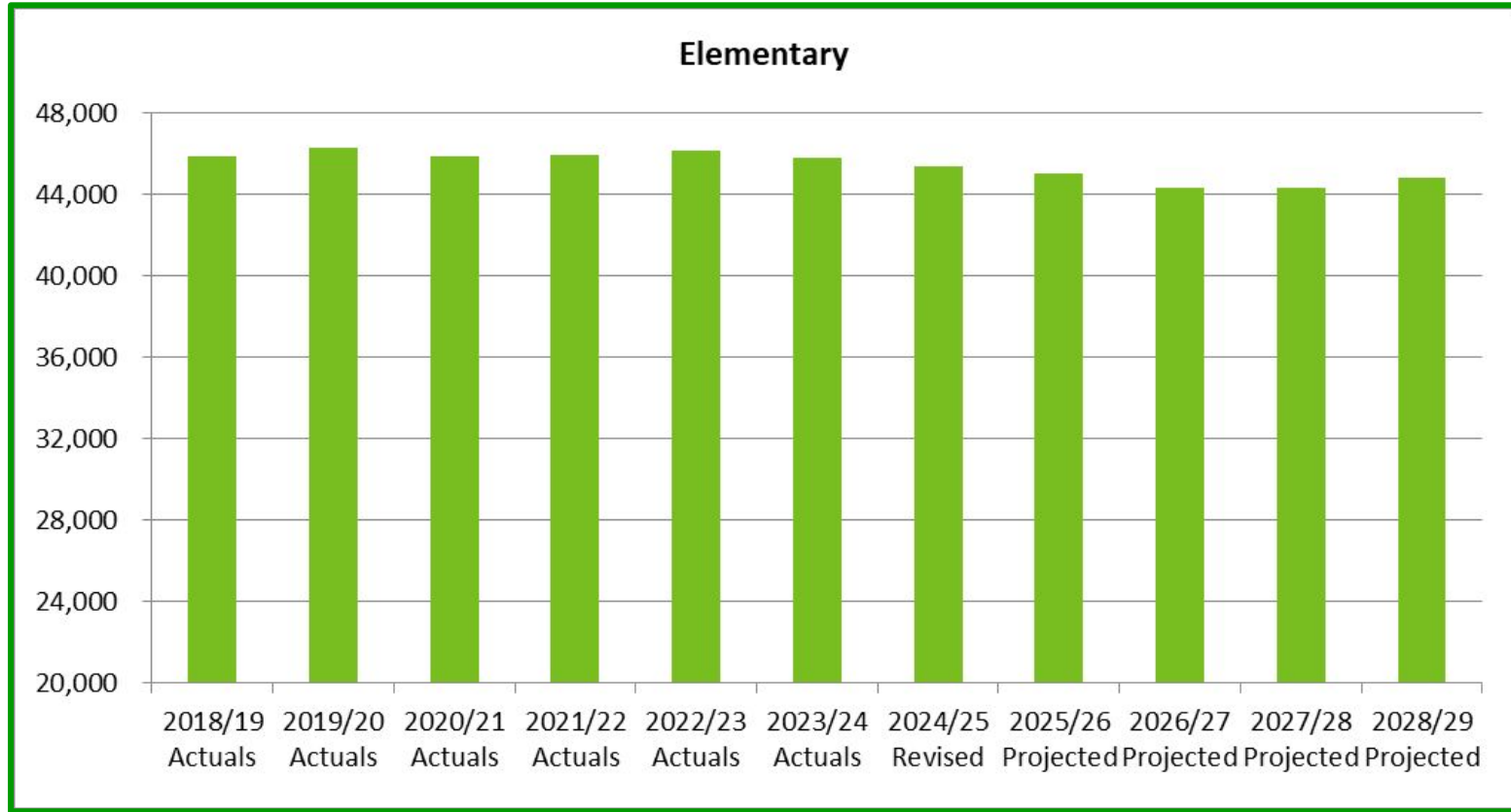
## Staffing

- School-based or centrally deployed staff not mandated by collective agreements (teaching and non-teaching)
- Central supports (IPLs, LRTs, System P/VPs, other non teaching, including Program Services, Safe Schools, Equity, Student Well-Being, Spec Ed)
- Corporate supports (Business Services, HR, IT, Facilities and Planning, Communications, Research, Printing, Director's Office & School Ops)
- School admin (VP) and school office staffing ratio
- Student well-being and mental health program supports
- Special Education program supports and class size ratios

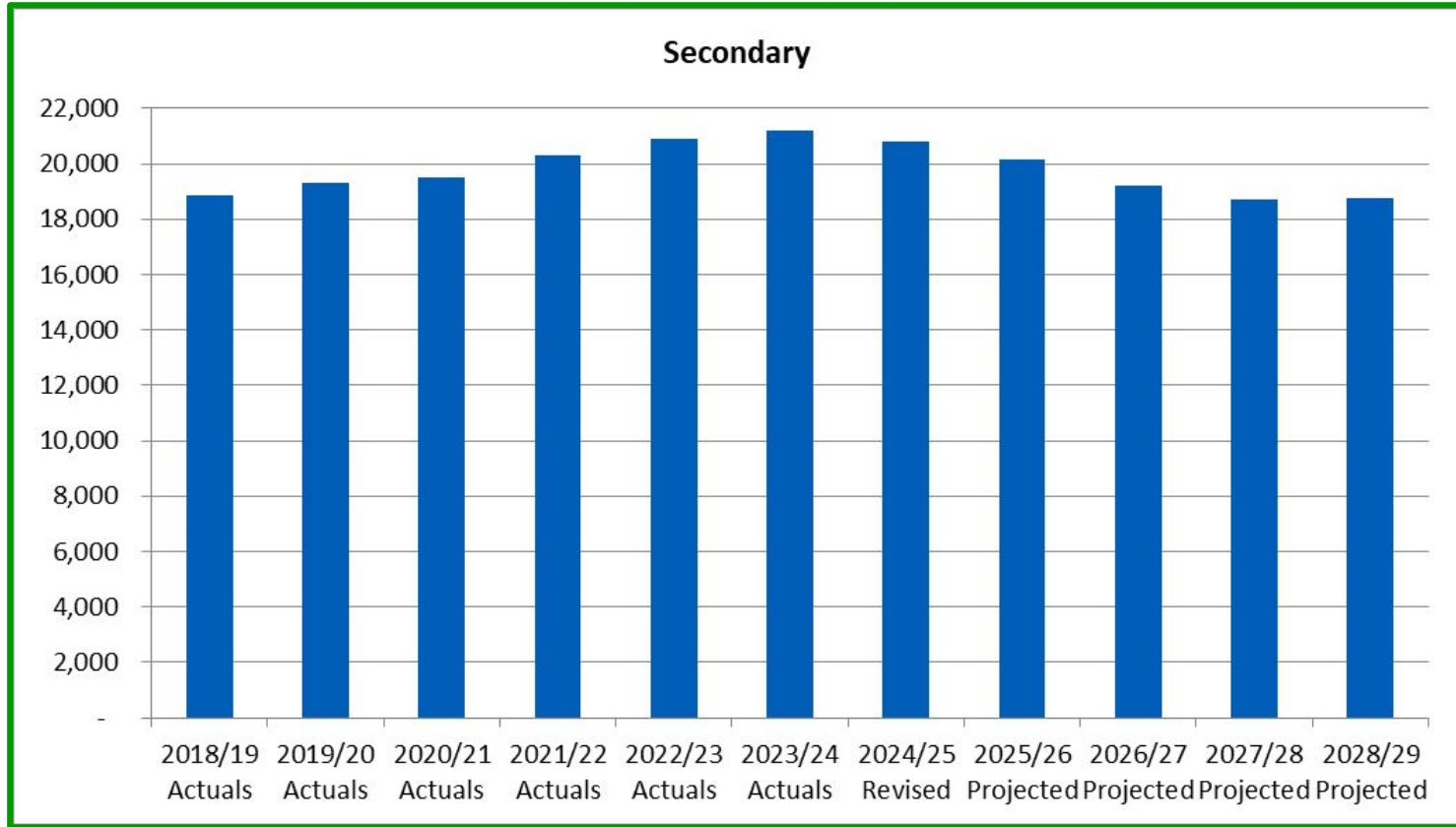
## Non Staffing (Operating)

- Program resources, learning materials and supplies (including decentralized budgets)
- Technology (devices) and maintenance/software fees for certain tools
- Extra-curricular costs covered by the Board (i.e. transportation, ice/field rentals)
- Staff development (PD) costs (release time, speakers, venues, food, travel)
- Mileage claims (reduce travel if unnecessary)
- Central and individual membership fees
- Repairs and maintenance of schools/admin centres
- Student transportation (bussing) eligibility and/or route efficiencies

# Enrolment History and Projections



# Enrolment History and Projections



# Funding and Expense Comparison

- Classroom teachers closely aligned to funding (efficient class size staffing)
- Supply costs and benefits for all employee groups are over the funding allocation
- Library, guidance, early years is below the funding allocation
- Centrally deployed student supports are above the funding allocation
- Professional, paraprofessional and technical supports are above the funding allocation
- School administration is closely aligned to funding while school admin support is above the funding allocation
- School operations and maintenance is below the funding allocation
- School board administration is below the funding allocation
- Student transportation is closely aligned to funding

# Budget reduction areas for consideration

- Review ESL/Guidance/Student Success/Library allocation (both panels)
- Review staffing synergies between Continuing Education, E-Learning, HOPES, ECPP
- Review central support roles (Instructional Program Leads (IPLs), Learning Resource Teachers (LRTs), system administrators)
- Review administrative support both centrally and in secondary schools
- Review all corporate staffing (Business Services, IT, Facilities, HR, Communications, Research, Printing)
- Review student well being staffing allocation to schools (Child and Youth Counselors and Social Workers)
- Review of special education supports allocation (resource teachers, itinerants, educational assistants and other professionals) and review self-contained class sizes
- Consider sharing Principals or Vice-Principals or teacher in charge for small schools
- Consider MASS/PSSP/OCTU staff move to 10/11 months or 4 day (0.8FTE)
- Offer retirement incentives to select roles

# Budget reduction areas for consideration

- Review deployment of PD, use of speakers, meals, travel etc.
- Review decentralized school budgets for larger schools and board covered extra curricular activities
- Review reciprocal agreements with municipalities to seek efficiencies
- Review daily supply coverage for teaching assignments outside of classroom teacher (resource teachers, student success, guidance, ESL etc) and maximize prep payback for part day or part FTE absences
- Review of various tools/technology in use to streamline and eliminate duplications
- Review program locations to reduce use of portables and maximize unused space
- Review transportation eligibility and routing efficiencies, optional programming and use of public transit for secondary students
- Consider right sizing underutilized schools (remove portapacks, classroom blocks)

# Revenue Generating Ideas

- Focus on student retention
- Increase international student enrolment
- Increase fee paying language programs
- Increase summer programs, languages and literacy/numeracy camps
- Offer paid summer camps
- Increase rentals of underutilized space, reduce leased space
- Leasing IP (Class C licenses) addresses
- Maximizing Interest Revenue

# Next Steps

- ✓ Budget Working Group workshops during October and November
  - Budget presentations to and discussion with:
    - ✓ Special Education Advisory Committee - October 15, 2025
    - ✓ Halton Union Council - October 22, 2025
    - ✓ Parent Involvement Committee - November 6, 2025
      - Committee of the Whole - November 18, 2025
      - School Councils - November 25, 2025
- ✓ Budget presentations to and discussion with staff during November
  - Public consultation launch in December, closing end of January
  - Board reports and presentations during February and May
  - Budget approval by the Board - June 2 and 16, 2026

Questions?

