



2025/2026

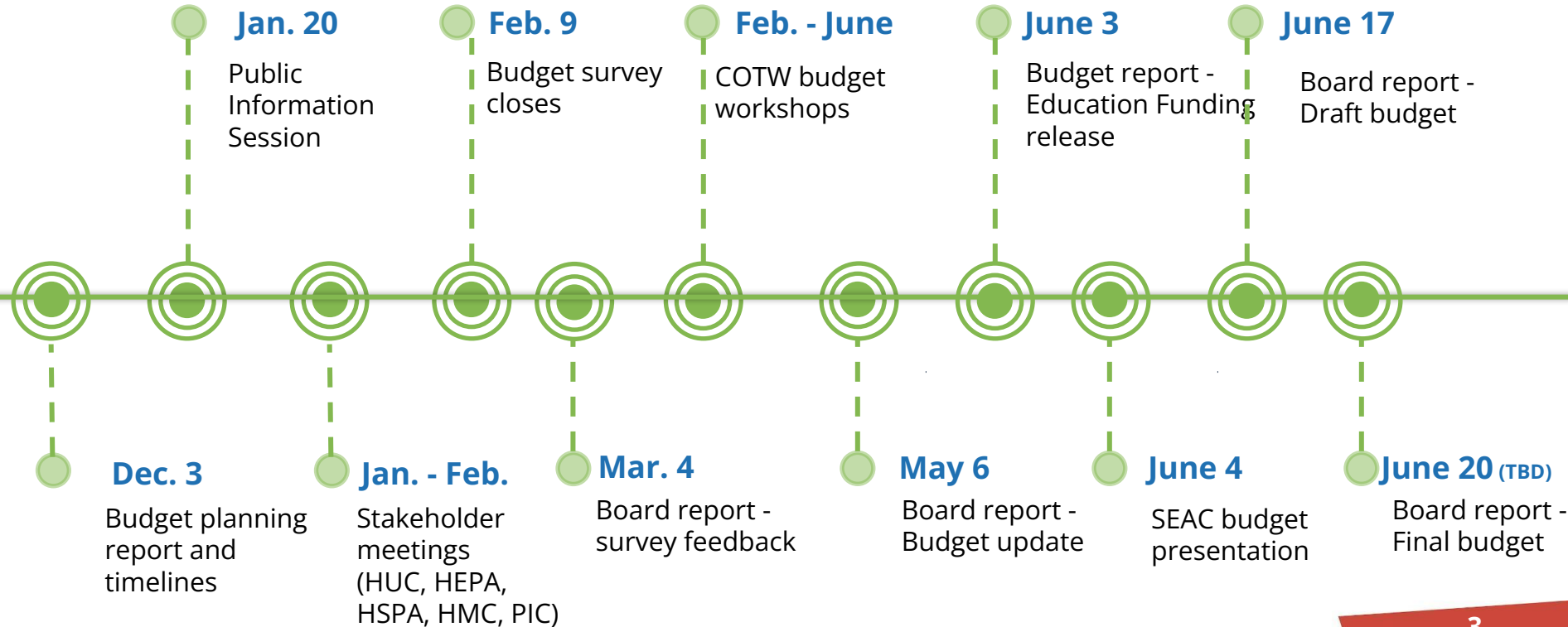
Draft Budget

Wednesday, June 11, 2025

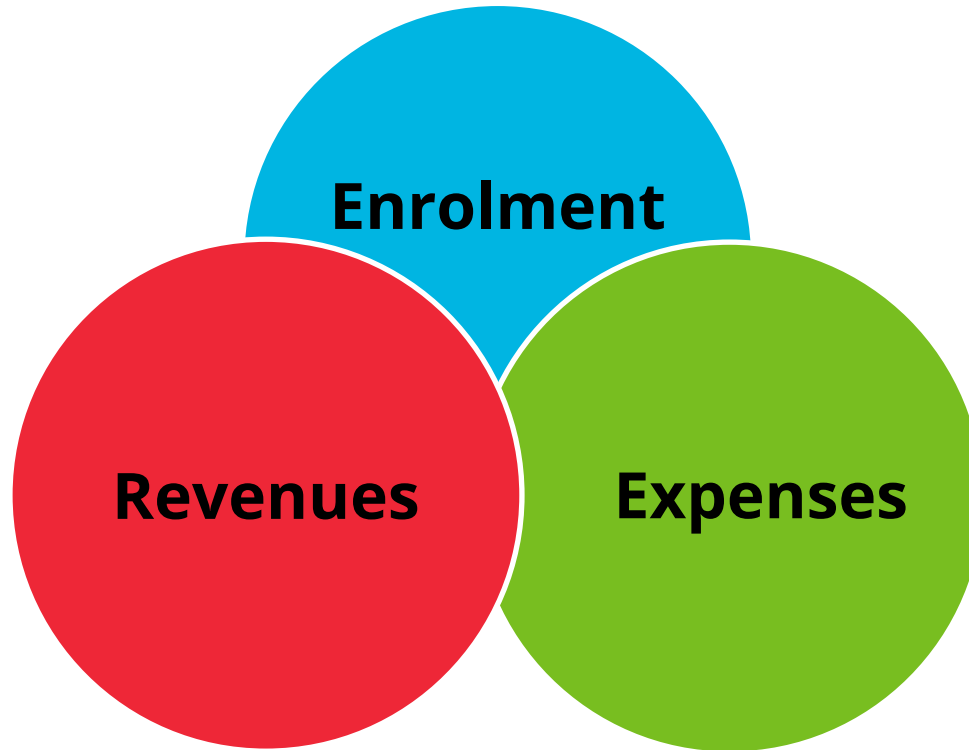
Presentation Overview

- 01 | Revenue and Expense Update
- 02 | Proposed Efficiencies and Additions
- 03 | Financial Position and Deficit Elimination Plan
- 04 | Capital Budget

Budget Development Process – Key Dates



Review of Key Budget Components



Projected Enrolment (as of June 6)



Enrolment

	Projection*** 2025/2026	Revised Budget* 2024/2025	Increase (Decrease)	% Change
Elementary	45,066.00	45,384.00	(318.00)	(0.70%)
Secondary	20,148.81	20,789.45	(640.64)	(3.08%)
	65,214.81	66,173.45	(958.64)	(1.45%)

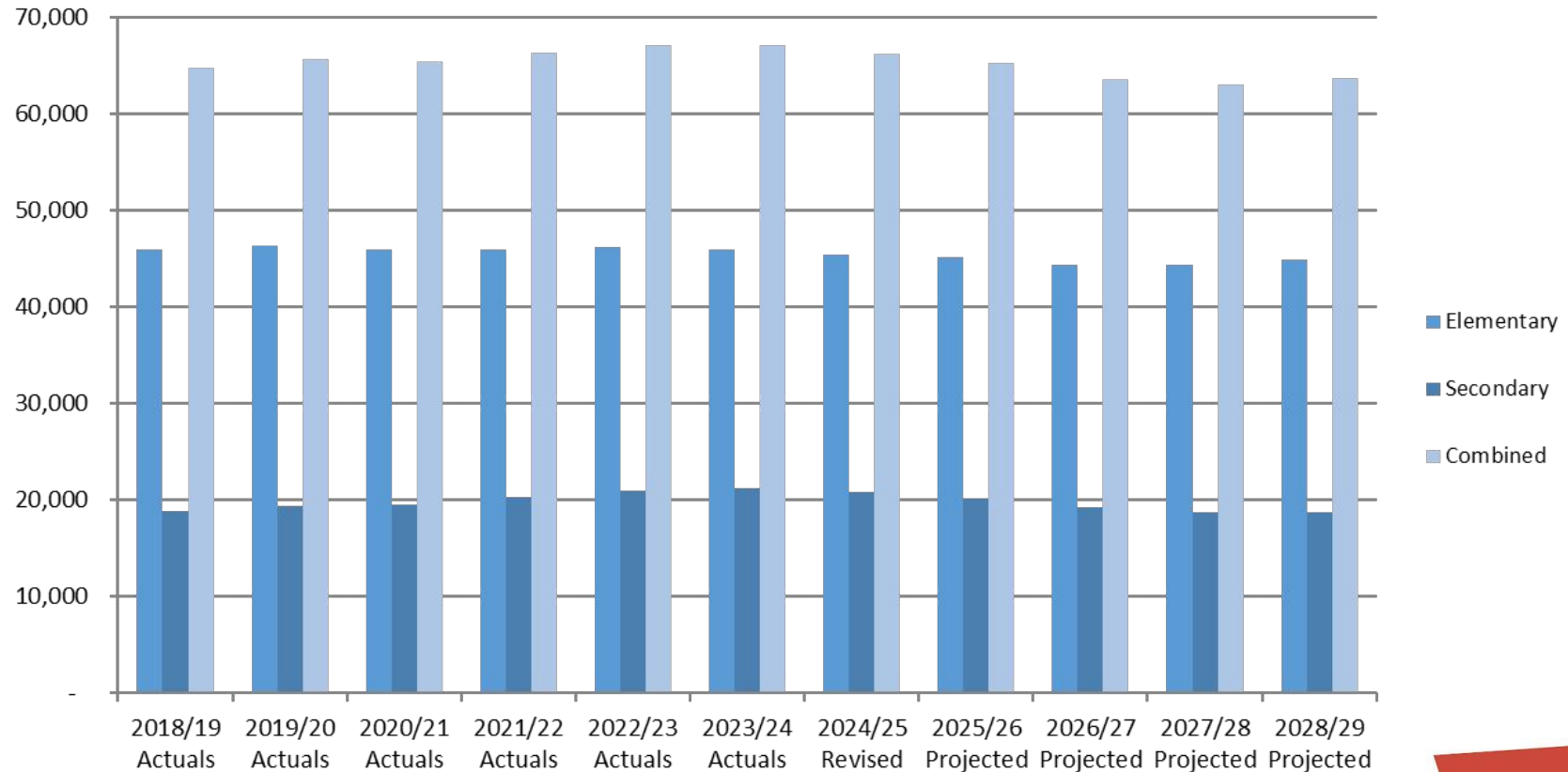
	Projection*** 2025/2026	Original Budget** 2024/25	Increase (Decrease)	% Change
Elementary	45,066.00	45,782.00	(716.00)	(1.56%)
Secondary	20,148.81	21,084.27	(935.46)	(4.44%)
	65,214.81	66,866.27	(1,651.46)	(2.47%)

* Enrolment based on **Actual** October 31/24 and **Projected** March 31/25

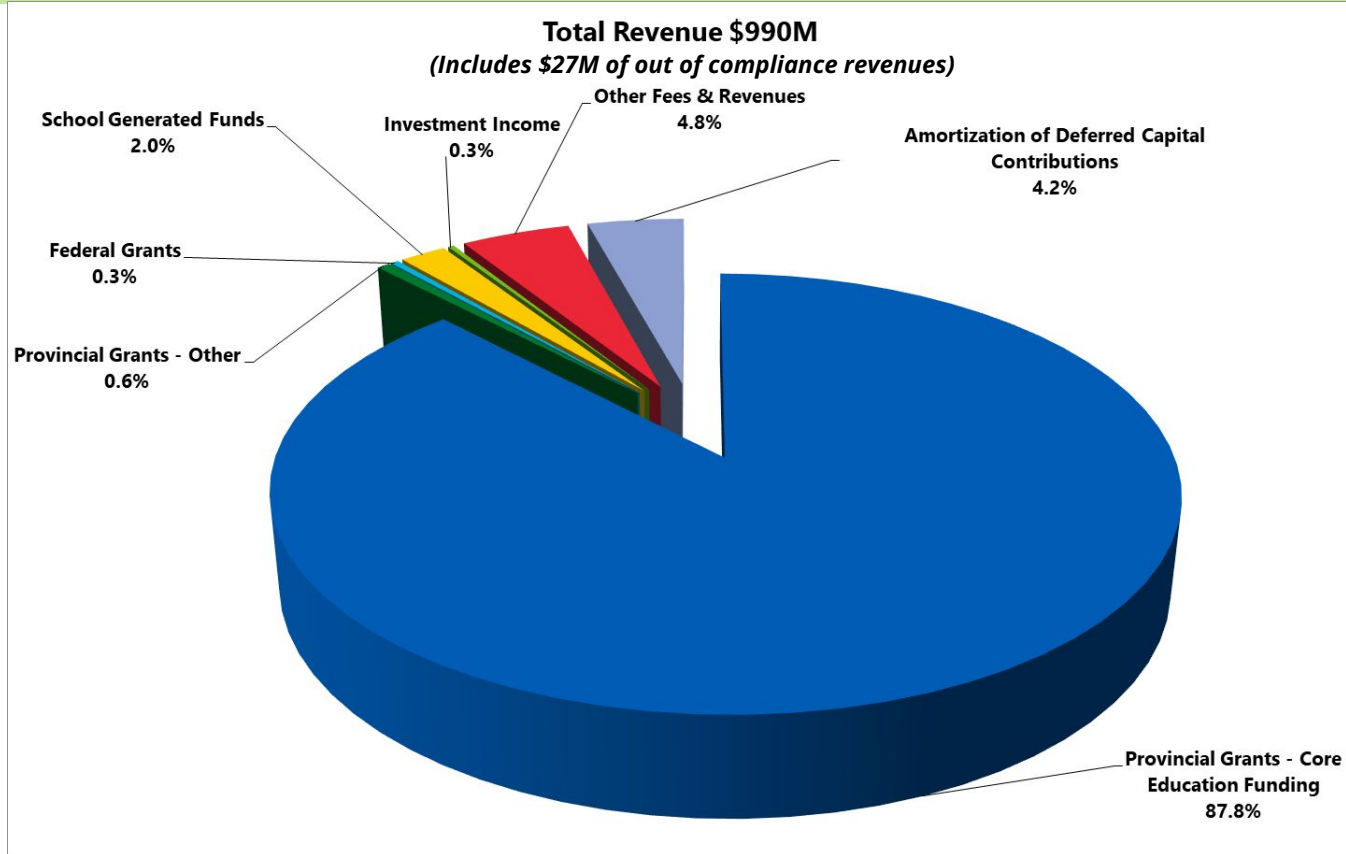
** Enrolment based on **Projected** October 31/24 and **Projected** March 31/25

*** Enrolment based on **Projected** October 31/25 and **Projected** March 1/26

Enrolment History and Projections



2025/2026 Revenue



2025/2026 Revenue

	2025/2026 Draft Budget	2024/2025 Revised Budget	Increase (Decrease)
Revenue			
Provincial Grants - Core Education Funding ¹	\$ 869,977,968	\$ 860,071,411	\$ 9,906,557
Provincial Grants - Other ²	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 ³	47,043,977	73,975,941	(26,931,964)
Amortization of Deferred Capital Contributions	41,616,300	41,683,717	(67,417)
Total Revenue	\$ 990,354,487	\$ 1,008,764,948	\$ (18,410,461)

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)

2025/2026 Revenue – Core Ed Funding

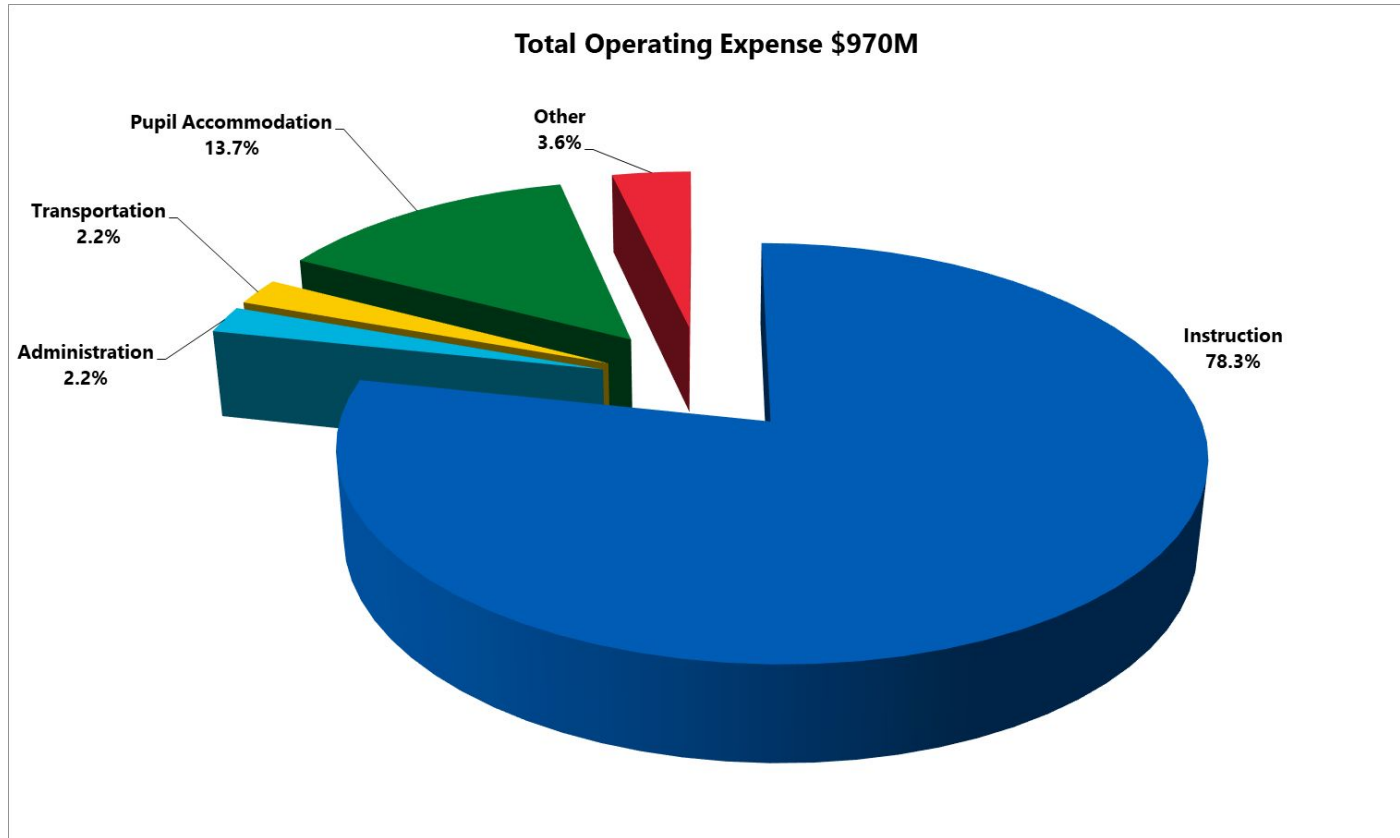
General Operating Allocation	2025/2026 Draft Budget	2024/2025 Revised Budget	Increase/ (Decrease)
Classroom Staffing Fund	\$ 500,810,922	\$ 494,601,050	\$ 6,209,873
Learning Resources Fund	125,720,843	124,015,467	1,705,376
Special Education Fund	109,522,523	108,860,596	661,927
School Facilities Fund	76,663,955	76,170,833	493,122
Student Transportation Fund	22,310,407	20,140,455	2,169,952
School Board Administration Fund	23,448,202	22,358,708	1,089,494
Capital Grants	11,501,117	11,460,125	40,992
Deferred Revenues	-	2,464,175	(2,464,175)
Total CoreEd Funding	\$ 869,977,969	\$ 860,071,409	\$ 9,906,560

- All **Funds** have increased due to benchmark increases; the impact of declining enrolment is also included

2025/2026 Revenue

	2025/2026 Draft Budget	2024/2025 Revised Budget	Increase (Decrease)
Other Revenue			
Tuition Fees	\$ 6,923,500	\$ 6,165,805	\$ 757,695
Rental Income	3,263,769	2,955,370	308,399
Before and After School Program	2,244,229	1,788,256	455,973
Miscellaneous Income	421,700	290,310	131,390
Secondments	2,831,965	1,910,266	921,699
Education Development Charge (EDC)	31,358,814	60,865,934	(29,507,120)
Total Other Fees & Revenues	\$ 47,043,977	\$ 73,975,941	\$ (26,931,964)

2025/2026 Expenses



2025/2026 Expense by Ministry Category

	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
Total Expenditures	\$ 970,488,131	\$ 952,870,654	\$ 17,617,477

2025/2026 Expense - Instruction

	2025/2026 Draft Budget	2024/2025 Revised Budget	Increase (Decrease)
Instruction			
Classroom Teachers	\$ 499,371,637	\$ 489,320,290	\$ 10,051,347
Supply Staff	33,890,757	33,300,213	590,544
Educational Assistants	62,013,226	58,745,232	3,267,994
Early Childhood Educators	17,116,336	16,683,494	432,842
Textbooks and Supplies	21,188,188	23,603,161	(2,414,973)
Computers	5,309,350	6,497,766	(1,188,416)
Professionals, Para-professionals & Technical	29,771,436	28,616,950	1,154,486
Library and Guidance	14,022,878	14,161,835	(138,957)
Staff Development	3,681,551	3,970,310	(288,759)
Department Heads	962,211	974,316	(12,105)
Principals and Vice-Principals	35,592,438	34,972,143	620,295
School Office	22,622,577	21,830,981	791,596
Coordinators and Consultants	10,602,977	10,269,424	333,553
Continuing Education	3,155,114	3,112,413	42,701
Instruction Total	\$ 759,300,676	\$ 746,058,528	\$ 13,242,148

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

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

Decreases to operating budgets due to removal of roll-forwards

2025/2026 Expense – Administration & Transportation

	2025/2026 Draft Budget	2024/2025 Revised Budget	Increase (Decrease)
Administration & Governance			
Trustees	\$ 362,162	\$ 361,415	\$ 747
Director and Supervisory Officers	3,423,765	3,387,164	36,601
Board Administration	17,213,320	17,129,333	83,987
Amortization - Administration	197,437	184,937	12,500
Total	\$ 21,196,684	\$ 21,062,849	\$ 133,835

Increases to salary & benefits offset by removal of one-time budgets

	2025/2026 Draft Budget	2024/2025 Revised Budget	Increase (Decrease)
Transportation			
Pupil Transportation	\$ 22,125,144	\$ 21,715,029	\$ 410,115
Transportation - Provincial Schools	215,100	184,710	30,390
Transportation Total	\$ 22,340,244	\$ 21,899,739	\$ 440,505

Mainly increase in bussing services

2025/2026 Expense – Pupil Accommodation & Other

	2025/2026 Draft Budget	2024/2025 Revised Budget	Increase (Decrease)
Pupil Accommodation			
School Operations and Maintenance	\$ 76,121,100	\$ 73,218,747	\$ 2,902,353
School Renewal	3,116,454	3,116,454	-
Other Pupil Accommodation (Interest)	8,781,742	8,249,188	532,554
Amortization - Pupil Accommodation	44,751,587	44,969,719	(218,132)
Pupil Accommodation Total	\$132,770,883	\$129,554,108	\$ 3,216,775

Increases to salary & benefits and maintenance supplies and services

	2025/2026 Draft Budget	2024/2025 Revised Budget	Increase (Decrease)
School Generated Funds	\$ 20,000,000	\$ 20,000,000	\$ -
Other Expense			
Responsive Education Programs and Secondments	13,986,255	13,252,041	734,214
Financing Cost (Capital Projects)	543,389	543,389	-
Provision for Contingencies	350,000	500,000	(150,000)
Other Expense Total	\$ 14,879,644	\$ 14,295,430	\$ 584,214

Increase in secondments and growth of Before and After School Program

Proposed Savings and Efficiencies

Budget Area	Proposed Savings and Efficiencies	Staffing FTE	Savings Amount
Elementary	Classrooms teacher reduction due to enrolment	28.70	\$ 2,640,000
	FDK Staffing re-sizing (ECEs)	5.00	\$ 310,000
Secondary	Classrooms teacher reduction due to enrolment	37.20	\$ 3,385,000
Special Education	Behaviour Resource Class Closure	1.00	\$ 113,000
	Self-Contained reduction due to enrolment	2.00	\$ 182,000
	Temporary Educational Assistants	7.00	\$ 434,000
Other Staffing	Vice-Principals due to enrolment decline	3.00	\$ 450,000
	Supply Staff budgets		\$ 300,000
Other Areas	Central PD Budgets		\$ 250,000
	Temporary Accommodations		\$ 442,000
	Other one-time budgets or roll-forwards		\$ 1,217,000
	TOTAL REDUCTIONS	83.90	\$ 9,723,000

Note: These reductions are expected to be achieved through attrition

Proposed Additions to 2025/2026 Budget

Proposed (One-Time) Additions	FTE	Cost
Graduation Coaches (1 Black, 1 SLGBTQ+)	2.0	\$ 228,000
Indigenous IRTs *	2.0	\$ 270,000
Indigenous Program - Bronte Creek Site Rental *		\$ 80,000
IPL - Specialized Secondary Programs	1.0	\$ 144,000
Research Analyst	1.0	\$ 111,000
Senior Server Support Analyst	1.0	\$ 126,000
Revenue Offset		\$ (350,000)
TOTAL ADDITIONS	7.0	\$ 609,000

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

Proposed Staffing

(Draft as of June 9)

HDSB Staffing	2024/2025 FTEs	Proposed Savings	Proposed Additions / Changes	Enrolment / Funding Changes	Proposed 2025/2026 FTEs
Elementary Classroom	2,718.50	(1.20)	2.50	(28.70)	2,691.10
Secondary Classroom	1,325.50		(2.50)	(42.20)	1,280.80
Central Teaching Supports*	100.00		3.00		103.00
Educational Assistants	896.00			(7.00)	889.00
Designated Early Childhood Educators (DECEs)	275.00	(3.00)		3.00	275.00
Clerical & Secretarial**	337.20	(4.60)		(1.20)	331.40
Caretakers & Cleaners***	354.00			5.00	359.00
Professionals, Paraprofessionals & Technical	278.40		1.00	(0.50)	278.90
Principals & Vice-Principals***	226.60	(3.00)	0.40		224.00
Non-Union & Other	243.10		1.00	(12.20)	231.90
Total FTEs	6,754.30	(11.80)	5.40	(83.80)	6,664.10

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

**Refers to positions on the 2024/25 deficit elimination plan that were reduced through attrition

***Refers to additional staff related to opening of Harvest Oak Public School

2025/2026 Budget Pressures

Increasing supply staff costs and challenges to secure coverage, results in approx. \$10 mil shortfall

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

Increased facilities costs (utilities, maintenance, cleaning)



Special Education and Student Well-Being continue to exceed funding envelope by approx \$11 mil

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

WSIB claim cost increases with no offsetting funding change

Declining enrolment reduces our level of funding across the board

2025/2026 Draft Financial Position

		2025/2026 Draft Budget	2024/2025 Revised Budget	Increase (Decrease)
Available for Compliance - Unappropriated		(6,843,720)	(483,139)	(6,360,581)
Available for Compliance - Internally Appropriated				
Operating:	School Decentralized Budgets	-	(263,420)	263,420
	Student Achievement / Multi Year Plan Support	-	(613,000)	613,000
	Technology	(170,000)	(240,000)	70,000
	Future Admin Facility	(1,250,000)	(75,000)	(1,175,000)
Capital:	Committed Capital Projects - Non-Ministry Funded	1,171,099	(124,443)	1,295,542
Total Internally Appropriated		(248,901)	(1,315,863)	1,066,962
Total Accumulated In-Year Surplus/(Deficit) for Compliance		(7,092,621)	(1,799,002)	(5,293,619)

In-Year
Deficit

Proposed 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 ISP enrolment increase by 50 ADE	\$ 700,000
Non Staffing Budget reductions	\$ 500,000
Board Contingency	\$ 350,000
Corporate System Implementations (one-time)	\$ 286,000
TOTAL	\$ 7,093,000

Balancing the budget in 2026-2027 will require significant reductions across the entire system. Factoring in declining enrolment for next year, reductions will likely exceed the current year deficit

2025/2026 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	1,050,000		1,050,000		1,050,000	-	1,050,000
New and Existing Schools (Additions) Building, Equipment and Land Prep ¹	50,209,575	47,555,000		2,654,575	50,209,575	-	50,209,575
Child Care/Child and Family Centre ²	5,830,000	5,830,000			5,830,000	-	5,830,000
Administrative Centre	1,250,000				-	1,250,000	1,250,000
School Renewal ³	7,145,980	7,145,980			7,145,980	-	7,145,980
School Condition Improvement ⁴	25,080,755	21,496,732		3,584,023	25,080,755	-	25,080,755
	90,566,310	82,027,712	1,050,000	6,238,598	89,316,310	1,250,000	90,566,310

1. Includes expenditures for Ministry approved projects -Milton DHS (Addition), Milton #13 elem, Harvest Oak P.S., Oakville #5 elem and the New Oakville SS.
2. This represents the Ministry funding provided for the approved Child Care Centre projects at Milton DHS, Milton #13 elem, Oakville #5 elem 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 Paul A. Fisher P.S. Nelson H.S. and Burlington Central H.S.

2025/2026 Capital Projects

New School Construction:

- Harvest Oak PS (Oakville #3) - Ongoing/final construction
- Milton #13 PS - Consulting, ongoing construction
- Oakville #5 PS - Consulting, ongoing construction
- New Oakville HS - Ongoing construction

Other:

- Milton DHS - Addition
- Paul A. Fisher PS - Capital Plan project
- Nelson HS - Capital Plan project
- Burlington Central HS - Capital Plan project
- JWS Capital Maintenance - Ongoing/ New Administrative Centre - Consulting
- Various Renewal and School Condition projects

Questions?

