

Special Board Meeting

Action Report

2025-26 Budget Estimates (Final)	Item 4.2
June 24, 2025	

Alignment to Strategic Plan

This report is linked to our strategic priority of **Belonging: We are a community that accompanies.**

Purpose

For approval, to provide the Board with a final draft of the Halton Catholic District School Board's (HCDSB) 2025-26 Budget Estimates.

Background Information

- 1) Staff Report 10.1, "2025-26 Budget Estimates (Draft)" from the June 17, 2025, Regular Board Meeting.
- 2) Information Report 11.4, "2025-26 Budget Consultation Survey Report" from the April 22, 2025, Regular Board Meeting.
- 3) Information Report 11.2, "2025-26 Budget Estimates – Schedule and Consultation" from the February 18, 2025, Regular Board Meeting.

Comments

The Ministry released the online Education Finance Information System (EFIS) forms, 2025–26 Core Education Funding (formerly the Grants for Student Needs) funding allocations, Responsive Education Programs (formerly Priorities and Partnership Funding), Building, Expanding and Renewing Schools (Capital Funding) and the "Technical Paper 2025-26" on May 23, 2025, from which Staff developed a draft of the budget for the upcoming school year.

As of June 24, 2025, and outlined in Table 1, the Board's draft financial position is compliant with an in-year "Total Accumulated Surplus (Deficit) Available for Compliance" of \$nil. Appendix A confirms that HCDSB's budget is a "Compliant Balanced Budget" per the Ministry's definition.



TABLE 1: 2025-26 FINANCIAL POSITION AS OF JUNE 24, 2025 (FINAL)				
DESCRIPTION	OPENING BALANCE	Transfer	IN-YEAR CHANGE	CLOSING BALANCE
Operating Surplus	\$4,963,831	\$ -	\$ 827,353	\$ 5,791,184
Internally Restricted Reserves				
Retirement Gratuities	\$1,093,661			1,093,661
WSIB	\$7,480,180			7,480,180
Operating Reserve (Working Funds Reserve)	\$8,719,766			8,719,766
Reserve for School Activities Fund	\$931,603			931,603
Capital Reserve	\$4,865,168	(\$87,412)		4,777,756
Sinking Fund Interest Earned	\$908,935		(\$76,382)	832,553
Sinking Fund Interest Earned Adjustment	(\$76,382)		\$76,382	-
Past Board Approved Capital Projects	\$12,801,451	\$87,412	(\$1,189,400)	11,699,463
Committed Capital Projects Adjustment	(\$362,047)		\$362,047	-
TOTAL Internally Restricted Reserves	\$36,362,335	-	(\$827,353)	\$35,534,982
TOTAL ACCUMULATED SURPLUS AVAILABLE FOR COMPLIANCE	\$41,326,166	\$ -	\$ -	\$41,326,166
Sinking Fund Interest Earned Adjustment	\$76,382			
Committed Capital Projects Adjustment	\$362,047			
TOTAL ACCUMULATED SURPLUS AVAILABLE FOR COMPLIANCE at 2024-25 REVISED ESTIMATES	\$41,764,595			

Revenue Projections (Appendices B-1 and E)

Revenue has been estimated at \$546.1 million: \$479.6 million in grant revenue, \$4.7 million in other provincial grants, \$3.4 million in federal grants, \$21.6 million in other revenue, including interest, recoverable salary, facility rental income, tuition fees and Education Development Charges (EDC). An additional \$15.1 million has been estimated for school-generated funds and \$21.7 million in amortization of deferred capital contributions (DCC).

Appendix E outlines the Board's provincial allocation, including the capital allocation, compared to the 2024-25 Revised Estimates and 2024-25 Original Estimates. The operating allocation calculated through the EFIS forms is 4.55% higher than the 2024-25 Revised Estimates, primarily due to increases in allocation benchmarks.

The capital allocation is higher than the 2024-25 Revised Estimates. The capital grants are based on the Board's estimated capital expenses for the year, which include Milton #11 Catholic Elementary School (CES), Georgetown West CES, St. Kateri Tekakwitha Catholic Secondary School (CSS) and various school improvement projects. Temporary Accommodation funding increased by \$401,427 due to the total Provincial allocation for Temporary Accommodation increasing for 2025-26. This was the first year since 2009-10 that the Provincial Allocation for Temporary Accommodation increased from \$40 million to \$70 million.



Expense Projections (Appendices B-2 TO B-8 and C)

Total expenses (including compliance adjustments) have been estimated at \$533.9 million, with operating expenses of \$492.1 million.

The salary and benefits budget has been estimated at \$430.0 million, representing 87.4% of total operating expenses, and is \$15.1 million higher than the 2024-25 Revised Estimates. This is mainly due to changes in negotiated compensation increases with labour agreements, the increase in the Canada Pension Plan and Employment Insurance, and additional secondary staff due to the increase in enrolment.

The other operating expenses have been estimated at \$62.1 million, or 12.6% of the total operating budget. In addition, the capital expenses are estimated at \$3.6 million; school-generated funds expenses amount to \$15.1 million; amortization of capital assets is estimated at \$23.4 million; and future employee benefits and accrued interest adjustments amount to (\$271,604).

School budgets of \$4.1 million have been included in the operating expenses, with \$1.7 million for elementary schools and \$2.4 million for secondary schools. Due to the projected increase in secondary enrolment, an increase in the secondary school budgets was provided.

Transportation costs are estimated at \$11.8 million. This is an increase of \$406,086 over the 2024-25 Revised Estimates due to general cost increases driven by inflationary pressures. The transportation expenses are not projected to exceed the Transportation Allocation for 2025-26 due to the increase in funding provided by the Ministry of Education in 2025-26.

The Special Education expenses amount to \$69.1 million, of which \$66.5 million is for salary and benefits and \$2.6 million for equipment and other expenses (as listed in Appendix B-4). This represents an increase of \$3.7 million over the \$65.3 million presented in the 2024-25 Revised Estimates. The increase in expenses is mainly due to negotiated compensation increases due to labour agreements and an increase in secondary teachers. The Special Education Allocation is \$60.5 million, plus \$3.4 million in funding for self-contained classes and \$0.3 million for educational assistants (EA's) from the classroom staffing fund - per pupil allocation, \$2.1 million in support for student funding, - and \$0.4 million from responsive education programs for total Special Education revenues of \$66.7 million for enveloping purposes. As a result, the projected Special Education shortfall for the 2025-26 Budget Estimates is \$2.4 million.

In 2024-25, the Ministry of Education aligned the Core Education funding to split Mental Health expenses from Special Education expenses. The mental health funding allocation for 2025-26 is \$1.3 million, while the projected expenses for 2025-26 are \$6.5 million, leaving a shortfall of \$5.2 million.

The combined shortfall for mental health and special education expenses compared to the funding allocations is \$7.6 million. It should, however, be noted that other areas within the Core Education funding model are meant to complement the Special Education expenditures, such as the Teacher Qualification and Experience Allocation, but they are not tracked through the Ministry reporting forms.

The Board Administration and Governance expenses, including salary, benefits, and other operating expenses, amount to \$16.1 million (as listed in Appendix B-5) compared to \$15.4 million in 2024-25 Revised Estimates. The increase primarily relates to salaries and benefits. The Board is compliant with the enveloping provision for this grant.



Enrolment (Appendix D)

Estimated Average Daily Enrolment (ADE) is the primary driver of the Board's revenue and is calculated using the average of two enrolment count dates: October 31 and March 31. Enrolment projections were submitted to the Ministry in November 2024 and incorporated into the projections released by the Ministry in May 2025.

Enrolment projections have been updated as of June 2025, and compared to the 2024-25 Revised Estimates forecast, the projections will reflect a decline in elementary enrolment of 304.00 ADE and a 589.95 ADE increase for secondary enrolment, resulting in a net increase of 285.95 ADE or 0.8%.

Capital Projections (Appendix B-1, B-2 and F)

As the Board reports to the Ministry using Public Sector Accounting Board (PSAB) standards, capital assets are recorded on the Statement of Financial Position and amortization and deferred capital contributions are recorded on the Statement of Operations. Appendix F outlines the capital projects budgeted for the 2025-26 fiscal year, including funding sources for each project.

Construction of capital assets is funded in part by the Ministry (referred to as "supported funding") and in part by the Board's reserves (referred to as "unsupported funding"). Once construction is complete, capital assets are amortized over their useful life. The Ministry provides a grant to cover the portion of the amortization expense related to the Ministry-supported funding, referred to as amortization of deferred capital contributions. This amounts to \$21.7 million for 2025-26, as outlined in Appendix B-1. However, as mentioned under the Expense Projections section above and Appendix B-2, amortization expense is estimated at \$23.3 million. The difference of \$1.6 million is funded through other budget areas.

2025-26 Budget Deadline

Staff intend to file the Final Budget Estimates with the Ministry by the June 30, 2025, deadline.

Conclusion

This 2025-26 Budget reflects projected funding based on the EFIS forms completed to date and projected expenses based on available information.

Once information on actual enrolment and related staffing adjustments becomes available, budget revisions will be required, and Senior Staff will review any necessary budget adjustments. As a result, the Ministry will require the submission of Revised Estimates in December 2025. Based on the actual October 31st enrolment, funding from the Ministry of Education will be adjusted to reflect any changes. All additional "other Provincial operating grants" announced up to the Revised Estimates date will also be included, along with the corresponding expenditures.



Recommendation

The following recommendations are presented for consideration by the Board:

Resolution#:

Moved by:

*Seconded
by:*

RESOLVED, that the Halton Catholic District School Board approve the 2025-26 salary and benefits Budget Estimates in the amount of \$430,032,485.

Resolution#:

Moved by:

*Seconded
by:*

RESOLVED, that the Halton Catholic District School Board approve the 2025-26 Budget Estimates (excluding salary and benefits) in the amount of \$103,930,608.

Report Prepared by:

C. Dalrymple
Manager, Budget & Capital

Report Reviewed by:

A. Cross
Senior Manager, Financial Services

Report Submitted by:

A. Lofts
Chief Financial Officer and Treasurer of the Board

Report Approved by:

J. Klein
Director of Education and Secretary of the Board

Compliance Report - Balanced In-Year Position Requirement

1 Is the Board in a Multi-Year Recovery Plan?

(If board is in multi-year recovery plan then compliance report below does not apply.)

Balanced Budget Determination

2.1.1	In-year Revenues	530,988,619
	..... Schedule 9, item 10.0 - item 4	
2.1.2	In-year Revenues for Land	12,500,000
	..... Schedule 5.6, items 1.2 + 1.3 + 1.3.1 - 1.4 - 1.4.1 + Sch 5.5, Total Capital Land Projects, col. 5.1 + col. 6.1 - Sch 5.1, item 13.8, col. 6	
2.1.3	In-year Revenues for ARO	0
	..... Schedule 3A item 1.3.2 (col. 20 - col. 19) + Schedule 3A item 1.3.3 col. 20 + Schedule 9 item 8.51	
2.1	In-year Revenues for compliance purposes	518,488,619
	..... Item 2.1.1 - item 2.1.2 - item 2.1.3	
2.2	In-year Expenses for compliance purposes	518,488,619
	..... Schedule 10ADJ, item 90, col. 30	
2.3	In-year surplus (deficit) for compliance purposes	0
	..... Item 2.1 - item 2.2	
2	If item 2.3 is greater than or equal to zero, the board is in compliance. Otherwise, see calculation below.	COMPLIANT/ CONFORME

Compliance Calculation Prior to Minister Approval Amount (Education Act, 231. (1))

Consecutive In-Year Deficits

3.1	In-year surplus/(deficit) for compliance purposes from 2023-24	12,058,496
	..... 2023-2024 Financial Statements, Compliance Report item 1.3	
3.2	In-year surplus/(deficit) for compliance purposes from 2024-25	0
	..... 2024-2025 Revised Estimates, Compliance Report item 2.3, please update to current projected in-year position	
3	Does board have in-year deficits for 3 consecutive years? (Note 1)	No / Non
	..... If item 2.3, item 3.1 and item 3.2 are all deficits, then "Yes / Oui"	

Maximum Allowable Deficit

4.1	Operating allocation to be used in compliance calculation	474,726,773
	..... Section 1A, item 7	
4.2	1% of operating allocation	4,747,268
4.3	Prior year accumulated surplus available for compliance	41,326,166
	..... Schedule 5, item 3 col. 1	
4.4	Maximum allowable amount of in-year deficit	4,747,268
	..... Lesser of item 4.2 and item 4.3	
4	Does in-year deficit exceed the maximum allowable amount? (Note 1)	No / Non

In-Year Deficit Elimination Plan (IYDEP) Requirement

5.1	Is an IYDEP required? (Note 2)	No / Non
5.2	If an IYDEP is required, does the board's IYDEP eliminate the deficit within the required timeline? (Note 3)	N/A
5	Is Minister approval required as the in-year deficit is not eliminated within required timeline? (Note 1)	N/A

Minister Approval Requirement

6	Is Minister approval required?	No / Non
	..... If any of items 3, 4 and 5 is "Yes / Oui", Minister approval is required	

Compliance Report - Balanced In-Year Position Requirement

7 Total amount of Minister approved in-year deficit (Note 4) -

Determination of In-Year Position Compliance Status

8 In-Year Position Compliance Status

COMPLIANT/
CONFORME

..... If item 6 is "No / Non", the board is in compliance.

.... If item 6 is "Yes / Oui" and the amount of deficit at item 2.3 is less than or equal to item 7, then the board is in compliance.

Note 1: The school board must seek Minister approval for the deficit unless item 8 indicates Compliance.

Note 2: In Estimates and Revised Estimates cycles, if the school board reports an in-year deficit at item 2.3, and both item 3 and item 4 are "No / Non", then the IYDEP requirements must be met to be compliant. In Financial Statements cycle, the IYDEP is not required.

Note 3: If an IYDEP is required, and the school board did not report an in-year deficit in the prior school year, the IYDEP (New Plan) must demonstrate that the in-year deficit for the applicable fiscal year would be eliminated within two fiscal years. If an IYDEP is required and the school board reported an in-year deficit in the prior school year, the IYDEP (Updated Plan) must demonstrate that the in-year deficit for the applicable fiscal year would be eliminated within one fiscal year.

Note 4: In Estimates, item 7 equals the Approval Amount from Section V of the Deficit Approval report. In Revised Estimates, item 7 is loaded from current year Estimates cycle's Compliance Report item 7 unless a new Deficit Approval report is filled out in the current cycle. In Financial Statements cycle, item 7 is loaded from current year Revised Estimates cycle's Compliance Report item 7.

Compliance - School Board Administration

CALCULATION OF SCHOOL BOARD ADMINISTRATION EXPENSE LIMIT

1.1	Base School Board Administration Expense Limit	2,200,000
1.2	Additional Allowable School Board Administration Expenses 3.44% x Schedule 10ADJ, item 90, column 30	17,836,008
1.3	Reduction to Limit due to Class Size Non-Compliance (item 1.1 + item 1.2) x 0.00%	0
1	Total School Board Administration Expense Limit Sum of items 1.1 to 1.3	20,036,008

CALCULATION OF NET SCHOOL BOARD ADMINISTRATION EXPENSES

2.1	Compliance - Total School Board Administration Operating Expenses (Schedule 10ADJ, col. 30, items 64 + 65 + 66)	16,059,063
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Less: Amounts excluded from school board administration expense limit

2.2.1	Enveloping Election Cost in Unorganized Areas Schedule 11A, Item 14.7	-
2.2.2	Internal Audit - Total Enveloping Operating Expenses. Data Form A2-Regional Internal Audit, item 3	-
2.2.3	External Audit (Enrolment and/or Staffing FTE) - Operating Expenses Input ONLY expenses related to enrolment or staffing FTE audits mandated by the ministry	-
2.2	Total expenses excluded from school board administration limit Sum of items 2.2.1 to 2.2.3	-

2	Net School Board Administration Expenses Item 2.1 less item 2.2	16,059,063
3	School Board Administration Limit minus Net Expenses Item 1 less item 2	3,976,945

4	School Board Administration Compliance Status if item 3 is positive: COMPLIANT with school board administration expense limit if item 3 is negative: NON-COMPLIANT with school board administration expense limit	COMPLIANT/ CONFORME
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Compliance - Facilities and Transportation

CALCULATION OF FACILITIES AND TRANSPORTATION LIMIT

1.1	School Facilities Fund	47,274,470
	..... <i>Section 1B, item 1.4</i>	
1.2	Student Transportation Fund	12,390,572
	..... <i>Section 1B, item 1.5</i>	
1.3	5% of total Classroom Staffing Fund, Learning Resources Fund and Special Education Fund	20,428,346
	..... <i>5% x (Section 1B, items 1.1, 1.2 and 1.3)</i>	
1	Facilities and Transportation - Gross Limit	80,093,388
	..... <i>Sum of items 1.1 to 1.3</i>	

Adjustments to the Facilities and Transportation Limit

2.1	Transfer to Deferred Revenue - SRA	-4,950,315
	..... <i>subtract Schedule 5.1, item 10.3, col. 2</i>	
2.2	Transfer to Deferred Revenue - RNE	-50,652
	..... <i>subtract Schedule 5.1, item 10.4, col. 2</i>	
2.3	Transfer from Deferred Revenue - SRA - Operating	625,267
	..... <i>Data Form A2 - School Renewal, item 5</i>	
2.4	Transfer from Deferred Revenue - RNE - Operating	0
	..... <i>Schedule 5.1, item 10.4, col. 6</i>	
2	Total Adjustments to Facilities and Transportation Limit	-4,375,700
	..... <i>Sum of items 2.1 to 2.4</i>	

3	Facilities and Transportation Limit	75,717,688
	..... <i>Sum of item 1 + item 2</i>	

CALCULATION OF NET FACILITIES AND TRANSPORTATION EXPENSES

4.1.1	Transportation Expenses for Compliance	11,789,668
	..... <i>Schedule 10ADJ, col. 30, items 68 and 69</i>	
4.1.2	Pupil Accommodation Expenses for Compliance	41,703,698
	..... <i>Schedule 10ADJ, col. 30, items 70 and 71</i>	
4.1	Facilities and Transportation - Gross Expenses	53,493,366
	..... <i>Sum of items 4.1.1 and 4.1.2</i>	

4.2.1		
4.2.2		
4.2.3		
4.2.4		
4.2	Total Other Revenue Sources	-

4	Facilities and Transportation - Net Expenses	53,493,366
	..... <i>Item 4.1 less item 4.2</i>	

5	Facilities and Transportation limit minus net expenses	22,224,322
	..... <i>Item 3 less item 4</i>	

6	Facilities and Transportation Compliance Status	COMPLIANT/ CONFORME
	..... <i>if item 5 is positive: COMPLIANT with Facilities and Transportation limit</i>	
	..... <i>if item 5 is negative: NON-COMPLIANT with Facilities and Transportation limit</i>	

Halton Catholic District School Board

2025/2026

Proposed Budget Summary

Appendix B

Proposed 2025-26 Budget Compared to 2024-25 Approved Budget

Budget Summary	2024-25 Budget Estimates	2025-2026 Proposed Budget	Year over Year Change	
			\$	%
Revenue				
Grants for student needs	\$ 428,187,648	\$ 479,603,188	\$ 51,415,540	12%
Provincial grants - other	17,501,346	4,675,385	\$ (12,825,961)	-73%
Federal grants and fees	3,298,493	3,385,969	\$ 87,476	3%
Other fees and revenues	18,748,603	20,817,894	\$ 2,069,291	11%
Investment income	950,000	750,000	\$ (200,000)	-21%
School Generated funds	14,850,000	15,100,000	\$ 250,000	2%
Amortization of deferred capital contributions	19,949,943	21,756,183	\$ 1,806,240	9%
Total Revenue	\$ 503,486,033	\$ 546,088,619	\$ 42,602,586	8%
Expenses				
Instruction	378,906,455	419,327,440	\$ 40,420,985	11%
Administration	14,208,921	16,079,230	\$ 1,870,309	13%
Transportation	11,162,025	11,789,668	\$ 627,643	6%
Pupil accommodation	65,940,072	70,489,748	\$ 4,549,676	7%
Other	10,064,769	1,177,007	\$ (8,887,762)	-88%
School funded activities	14,850,000	15,100,000	\$ 250,000	2%
Total Expenses	\$ 495,132,242	\$ 533,963,093	\$ 38,830,851	8%
Projected Surplus (Deficit)	\$ 8,353,791	\$ 12,125,526	\$ 3,771,735	45%

Proposed 2025-26 Budget Compared to 2024-25 Revised Estimates

Budget Summary	2024-25 Revised Budget	2025-2026 Proposed Budget	Year over Year Change	
			\$	%
Revenue				
Grants for student needs	\$ 461,693,810	\$ 479,603,188	\$ 17,909,378	4%
Provincial grants - other	7,067,583	4,675,385	\$ (2,392,198)	-34%
Federal grants and fees	3,483,167	3,385,969	\$ (97,198)	-3%
Other fees and revenues	26,948,480	20,817,894	\$ (6,130,586)	-23%
Investment income	950,000	750,000	\$ (200,000)	-21%
School Generated funds	15,050,000	15,100,000	\$ 50,000	0%
Amortization of deferred capital contributions	19,929,524	21,756,183	\$ 1,826,659	9%
Total Revenue	\$ 535,122,564	\$ 546,088,619	\$ 10,966,055	2%
Expenses				
Instruction	406,789,623	419,327,440	\$ 12,537,817	3%
Administration	15,471,987	16,079,230	\$ 607,243	4%
Transportation	11,383,582	11,789,668	\$ 406,086	4%
Pupil accommodation	67,441,527	70,489,748	\$ 3,048,221	5%
Other	1,225,941	1,177,007	\$ (48,934)	-4%
School funded activities	15,050,000	15,100,000	\$ 50,000	0%
Total Expenses	\$ 517,362,660	\$ 533,963,093	\$ 16,600,433	3%
Projected Surplus (Deficit)	\$ 17,759,904	\$ 12,125,526	\$ (5,634,378)	-32%

Halton Catholic District School Board
Revenue
2025/2026 Proposed Budget

Appendix B-1

	2024/2025 Budget Estimates (in PSAB Format)	2024/2025 Revised Estimates (in PSAB Format)	May 31, 2025 Actuals (in PSAB Format)	2025/2026 Proposed Budget (in PSAB Format)	Year over Year Change vs. 2024/25 Revised Estimates \$ %		Year over Year Change vs. 2024/25 Budget Estimates \$ %	
OPERATING REVENUE								
Province of Ontario								
Legislative Grants	334,451,533	367,957,695	292,705,807	386,364,804	18,407,109	5.0%	51,913,271	15.5%
Municipal Taxes	93,736,115	93,736,115	58,244,445	93,238,384	(497,731)	-0.5%	(497,731)	-0.5%
Subtotal Province of Ontario	428,187,648	461,693,810	350,950,252	479,603,188	17,909,378	3.9%	51,415,540	12.0%
Other Provincial Grants								
Prior Year Grant Adjustment - Operating	-	-	308,837	-	-	0.0%	-	0.0%
Other EDU Grants	15,990,189	5,512,998	3,903,427	3,120,800	(2,392,198)	-43.4%	(12,869,389)	-80.5%
Other GRE Grants	1,511,157	1,554,585	988,438	1,554,585	-	0.0%	43,428	2.9%
Subtotal Other Provincial Grants	17,501,346	7,067,583	5,200,702	4,675,385	(2,392,198)	-33.8%	(12,825,961)	-73.3%
Other Revenue								
Government of Canada	3,298,493	3,483,167	1,851,566	3,385,969	(97,198)	-2.8%	87,476	2.7%
Tuition Fees	4,046,330	4,046,330	3,794,277	3,408,809	(637,521)	-15.8%	(637,521)	-15.8%
Use of Schools/Rentals	3,072,000	3,288,600	2,269,023	3,337,000	48,400	1.5%	265,000	8.6%
Cafeteria/Vending Funds/Uniform Commissions	25,000	25,000	24,774	25,000	-	0.0%	-	0.0%
Interest Revenue	950,000	950,000	1,353,571	750,000	(200,000)	-21.1%	(200,000)	-21.1%
Donations	-	-	5,368	-	-	0.0%	-	0.0%
Miscellaneous Recoveries	295,127	345,128	66,359	345,128	-	0.0%	50,001	16.9%
Recoveries - Secondments	937,146	860,422	278,372	918,957	58,535	6.8%	(18,189)	-1.9%
Plant Revenue	28,000	28,000	147,399	28,000	-	0.0%	-	0.0%
Miscellaneous Revenue	150,000	160,000	463,483	185,000	25,000	15.6%	35,000	23.3%
EDC Revenue	10,195,000	18,195,000	10,400,596	12,570,000	(5,625,000)	-30.9%	2,375,000	23.3%
Subtotal Other Revenue	22,997,096	31,381,647	20,654,788	24,953,863	(6,427,784)	-20.5%	1,956,767	8.5%
School Generated Funds Revenue	14,850,000	15,050,000	13,032,760	15,100,000	50,000	0.3%	250,000	0.0%
Amortization of Deferred Capital Contribution	19,949,943	19,929,524	14,947,143	21,756,183	1,826,659	9.2%	1,806,240	0.0%
Total Operating Revenue	\$ 503,486,033	\$ 535,122,564	\$ 404,785,645	\$ 546,088,619	\$ 10,966,055	2.0%	\$ 42,602,586	8.5%
Available for Compliance								
(Surplus) Deficit - Operating	622,612	(964,150)	856,620	(827,353)	136,797	-14.2%	(1,449,965)	-232.9%
Available for Compliance - Transfer from (to) Internally Reserve	783,501	964,150	-	827,353	(136,797)	-14.2%	43,852	5.6%
Total (Surplus) Deficit Available for Compliance	1,406,113	-	856,620	-	-	0.0%	(1,406,113)	-100.0%
Unavailable for Compliance								
Unavailable for Compliance (PSAB Adjustment)	(237,950)	(237,950)	-	(194,172)	43,778	-18.4%	43,778	-18.4%
Amortization of EFB - Retirement/Health/Dental/Life Insurance	(110,618)	(110,618)	-	(77,432)	33,186	-30.0%	33,186	-30.0%
Committed Sinking Fund Interest Earned Adj	76,382	76,382	-	76,382	-	0.0%	-	0.0%
Committed Capital Projects Adj	342,260	342,260	-	362,047	19,787	5.8%	19,787	5.8%
Unavailable for Compliance (Increase) Decrease in School Generated Funds	-	-	-	-	-	0.0%	-	0.0%
Asset Retirement Obligations	170,022	170,022	-	207,649	37,627	22.1%	37,627	22.1%
Revenues Recognized for Land	(10,000,000)	(18,000,000)	(10,400,596)	(12,500,000)	5,500,000	-30.6%	(2,500,000)	25.0%
Total Unavailable for Compliance (Surplus)	\$ (9,759,904)	\$ (17,759,904)	\$ (10,400,596)	\$ (12,125,526)	\$ 5,634,378	-31.7%	\$ (2,365,622)	24.2%
Total Annual (Surplus) Deficit	(8,353,791)	(17,759,904)	(9,543,976)	(12,125,526)	5,634,378	-31.7%	(3,771,735)	45.1%
Total Revenue After PSAB Adjustment	\$ 495,132,242	\$ 517,362,660	\$ 395,241,669	\$ 533,963,093	\$ 16,600,433	3.2%	\$ 38,830,851	7.8%

Halton Catholic District School Board
Expense Summary
2025/2026 Proposed Budget

Appendix B-2

	2024/2025 Budget Estimates (in PSAB Format)	2024/2025 Revised Estimates (in PSAB Format)	May 31, 2025 Actuals (in PSAB Format)	2025/2026 Proposed Budget (in PSAB Format)	Year over Year Change vs. 2024/25 Revised Estimates		Year over Year Change vs. 2024/25 Budget Estimates	
					\$	%	\$	%
Classroom Instruction								
Classroom Teachers	249,852,886	271,850,142	205,785,405	280,341,140	8,490,998	3.1%	30,488,254	12.2%
Occasional Teachers	9,151,175	10,036,215	8,417,384	10,838,184	801,969	8.0%	1,687,009	18.4%
Educational Assistants	30,008,313	30,762,989	26,419,522	32,077,043	1,314,054	4.3%	2,068,730	6.9%
Early Childhood Educators (E.C.E) and Supply	8,146,188	8,390,660	7,188,183	8,505,204	114,544	1.4%	359,016	4.4%
Textbooks & Classroom Supplies	9,236,521	10,137,604	6,009,845	8,397,704	(1,739,900)	-17.2%	(838,817)	-9.1%
Computers	1,809,464	1,743,444	1,235,380	2,250,380	506,936	29.1%	440,916	24.4%
Professionals, Paraprofessionals & Technical	18,743,307	20,046,119	15,157,665	21,226,830	1,180,711	5.9%	2,483,523	13.3%
Library and Guidance	9,881,975	10,119,424	7,994,719	11,023,421	903,997	8.9%	1,141,446	11.6%
Staff Development	1,558,557	2,636,125	1,705,381	1,880,508	(755,617)	-28.7%	321,951	20.7%
Department Heads	1,251,026	705,033	535,096	653,281	(51,752)	-7.3%	(597,745)	-47.8%
Subtotal Classroom Instruction (Appendices B-3 & B-4)	339,639,412	366,427,755	280,448,580	377,193,695	10,765,940	2.9%	37,554,283	11.1%
Non Classroom - School Support Services								
School Administration (Appendix B-3)	24,367,243	25,763,697	20,331,325	26,843,123	1,079,426	4.2%	2,475,880	10.2%
Coordinators and Consultants (Appendices B-3 & B-4)	5,522,480	5,991,937	4,544,026	6,732,399	740,462	12.4%	1,209,919	21.9%
Continuing Education (Appendix B-7)	7,130,440	7,816,523	4,990,088	7,713,813	(102,710)	-1.3%	583,373	8.2%
Subtotal School Support Services	37,020,163	39,572,157	29,865,439	41,289,335	1,717,178	4.3%	4,269,172	11.5%
Recoverable Expenses	917,600	967,890	719,677	918,956	(48,934)	-5.1%	1,356	0.1%
Other Non Classroom								
Board Administration (Appendix B-5)	14,188,421	15,446,343	11,237,918	16,056,011	609,668	3.9%	1,867,590	13.2%
Transportation (Appendix B-8)	11,162,025	11,383,582	10,260,820	11,789,668	406,086	3.6%	627,643	5.6%
Subtotal Other Non Classroom	25,350,446	26,829,925	21,498,738	27,845,679	1,015,754	3.8%	2,495,233	9.8%
Pupil Accommodation								
School Operations and Maintenance	39,814,255	40,189,936	28,365,858	41,699,889	1,509,953	3.8%	1,885,634	4.7%
Other Pupil Accommodation	7,115,121	6,846,896	7,391,111	6,581,739	(265,157)	-3.9%	(533,382)	-7.5%
Subtotal Pupil Accommodations (Appendix B-6)	46,929,376	47,036,832	35,756,969	48,281,628	1,244,796	2.6%	1,352,252	2.9%
Other								
Other Non-operating expenses	178,385	178,385	140,362	178,385	913,703	512.2%	-	0.0%
Provision for Contingencies	8,968,784	-	-	-	-	0.0%	(8,968,784)	-100.0%
	9,147,169	178,385	140,362	178,385	913,703	512.2%	(8,968,784)	-98.0%
School Generated Funds expenses	14,850,000	15,050,000	10,568,274	15,100,000	10,568,274	70.2%	250,000	1.7%
Amortization expense	21,546,977	21,568,617	16,185,314	23,347,353	8,851	0.0%	1,800,376	8.4%
Total Expenses Before PSAB Adjustments	\$ 495,401,143	\$ 517,631,561	\$ 395,183,353	\$ 534,155,031	\$ 26,185,562	5.1%	\$ 38,753,888	7.8%
PSAB Adjustments								
Increase in Employee Future Benefits	(110,617)	(110,617)	-	(77,432)	-	0.0%	33,185	-30.0%
(Decrease) in Accrued Interest on Debentures	(237,950)	(237,950)	-	(194,172)	-	0.0%	43,778	-18.4%
ARO in-year expenses	79,666	79,666	58,645	79,666	53,915	67.7%	-	0.0%
Total PSAB Adjustment	\$ (268,901)	\$ (268,901)	\$ 58,645	\$ (191,938)	\$ 53,915	-20.1%	\$ 76,963	-28.6%
Total Expenses After PSAB Adjustments	\$ 495,132,242	\$ 517,362,660	\$ 395,241,998	\$ 533,963,093	\$ 26,239,477	5.1%	\$ 38,830,851	7.8%

Halton Catholic District School Board
Instruction Expenses
2025/2026 Proposed Budget

Appendix B-3

Classroom Teachers

2024/2025 Budget Estimates (in PSAB Format)	2024/2025 Revised Estimates (in PSAB Format)	May 31, 2025 Actuals (in PSAB Format)	2025/2026 Proposed Budget (in PSAB Format)
Salaries and Wages	197,148,475	215,557,199	165,892,759
Benefits	32,066,492	33,594,512	21,870,527
Supplies and Services	2,425	17,500	52,462
Subtotal Classroom Teachers	229,217,392	249,169,211	187,815,748

Supply Staff

Salaries and Wages	6,381,538	7,016,880	5,572,139
Benefits	551,484	623,428	526,929
Subtotal Occasional Teachers	6,933,022	7,640,308	6,099,068

Early Childhood Educator

Salaries and Wages	6,079,100	6,258,883	5,615,256
Benefits	2,067,088	2,131,777	1,572,927
Subtotal Early Childhood Educator	8,146,188	8,390,660	7,188,183

Textbooks and Supplies

Supplies and Services	7,758,312	8,061,164	4,555,511
Fees and Contract Services	288,436	406,514	551,096
Other Expenses	145,371	497,224	395,185
Subtotal Textbooks and Supplies	8,192,119	8,964,902	5,501,792

Computers

Supplies and Services	768,440	884,420	806,010
Subtotal Computers	768,440	884,420	806,010

Professionals, Paraprofessionals and Technicians

Salaries and Wages	9,631,092	10,034,326	7,597,126
Benefits	2,580,745	2,614,539	1,837,742
Supplies and Services	1,415,500	2,146,526	1,778,127
Fees and Contract Services	448,500	567,500	607,206
Other Expenses	7,500	11,500	2,899
Subtotal Professionals, Paraprofessionals and Technicians	14,083,337	15,374,391	11,823,100

Library and Guidance

Salaries and Wages	8,063,138	8,271,335	6,603,859
Benefits	1,697,137	1,715,169	1,289,486
Subtotal Library and Guidance	9,760,275	9,986,504	7,893,345

Staff Development

Salaries and Wages	401,837	960,526	786,416
Benefits	38,946	101,693	71,480
Professional Development	532,490	929,109	444,500
Other Expenses	18,000	33,500	3,400
Subtotal Staff Development	991,273	2,024,828	1,305,796

Department Heads

Salaries and Wages	1,126,643	705,033	502,984
Benefits	64,800	-	32,112
Subtotal Department Heads	1,191,443	705,033	535,096

Principals and VPs

Salaries and Wages	13,202,300	14,609,968	10,861,882
Benefits	1,576,400	1,683,324	1,332,930
Professional Development	82,500	226,108	40,108
Supplies and Services	4,129	3,662	5,131
Other Expenses	91,320	91,320	75,333
Subtotal Principals and VPs	14,956,649	16,614,382	12,315,384

School Office

Salaries and Wages	6,905,092	6,700,636	5,681,549
Benefits	2,100,974	2,044,151	1,611,681
Professional Development	-	-	-
Supplies and Services	346,500	346,500	710,282
Rental Expenses	-	-	868
Fees and Contract Services	58,028	58,028	11,561
Other Expenses	-	-	-
Subtotal School Office	9,410,594	9,149,315	8,015,941

Coordinators and Consultants

Salaries and Wages	3,013,792	3,250,719	2,557,086
Benefits	471,326	494,369	355,513
Supplies and Services	94,625	104,170	63,400
Rental Expenses	4,000	4,000	2,650
Fees and Contract Services	12,796	18,133	8,099
Other Expenses	48,086	79,411	33,583
Subtotal Coordinators and Consultants	3,644,625	3,950,802	3,020,331

Recoverable Salaries and Benefits

Salaries and Wages	851,300	912,810	645,319
Benefits	66,300	55,080	74,358
Subtotal Recoverable Salaries and Benefits	917,600	967,890	719,677

Total Instruction

\$ 308,212,957	\$ 333,822,646	\$ 253,039,471	\$ 342,615,400
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Year over Year Change vs. 2024/25 Revised Estimates		Year over Year Change vs. 2024/25 Budget Estimates	
\$	%	\$	%
7,482,380	3.5%	25,891,104	13.1%
(600,765)	-1.8%	927,255	2.9%
5,810	33.2%	20,885	861.2%
6,887,425	2.8%	26,839,244	11.7%
176,588	2.5%	811,930	12.7%
45,313	7.3%	117,257	21.3%
221,901	2.9%	929,187	13.4%
213,172	3.4%	392,955	0.0%
(98,628)	-4.6%	(33,939)	0.0%
114,544	1.4%	359,016	0.0%
(1,590,635)	-19.7%	(1,287,783)	-16.6%
303,552	74.7%	421,630	146.2%
(282,822)	-56.9%	69,031	47.5%
(1,569,905)	-17.5%	(797,122)	-9.7%
39,960	4.5%	155,940	20.3%
39,960	4.5%	155,940	20.3%
438,722	4.4%	841,956	8.7%
54,929	2.1%	88,723	3.4%
(64,770)	-3.0%	666,256	47.1%
303,658	53.5%	422,658	94.2%
(3,500)	-30.4%	500	6.7%
729,039	4.7%	2,020,093	14.3%
908,451	11.0%	1,116,648	13.8%
128,466	7.5%	146,498	8.6%
1,036,917	10.4%	1,263,146	12.9%
(87,715)	-9.1%	470,974	117.2%
(38,754)	-38.1%	23,993	61.6%
(192,006)	-20.7%	204,613	38.4%
(11,500)	-34.3%	4,000	22.2%
(329,975)	-16.3%	703,580	71.0%
(51,752)	-7.3%	(473,362)	-42.0%
-	0.0%	(64,800)	-100.0%
(51,752)	-7.3%	(538,162)	-45.2%
516,647	3.5%	1,924,315	0.0%
(8,432)	-0.5%	98,492	0.0%
(66,633)	-29.5%	76,975	0.0%
(2,162)	-59.0%	(2,629)	0.0%
9,435	10.3%	9,435	0.0%
448,855	2.7%	2,106,588	0.0%
315,525	4.7%	111,069	0.0%
131,045	6.4%	74,222	0.0%
-	0.0%	-	0.0%
186,500	53.8%	186,500	0.0%
-	0.0%	-	0.0%
(2,499)	-4.3%	(2,499)	0.0%
-	0.0%	-	0.0%
630,571	6.9%	369,292	0.0%
527,464	16.2%	764,391	25.4%
79,462	16.1%	102,505	21.7%
44,428	42.6%	53,973	57.0%
-	0.0%	-	0.0%
(3,837)	-21.2%	1,500	11.7%
36,591	46.1%	67,916	141.2%
684,108	17.3%	990,285	27.2%
(107,604)	-11.8%	(46,094)	0.0%
58,670	106.5%	47,450	0.0%
(48,934)	-5.1%	1,356	0.0%
8,792,754	2.6%	34,402,443	11.2%

**Halton Catholic District School Board
Special Education Summary
2025/2026 Proposed Budget**

Appendix B-4

	2024/2025 Budget Estimates (in PSAB Format)	2024/2025 Revised Estimates (in PSAB Format)	May 31, 2025 Actuals (in PSAB Format)	2025/2026 Proposed Budget (in PSAB Format)	Year over Year Change vs. 2024/25 Revised Estimates		Year over Year Change vs. 2024/25 Budget Estimates	
					\$	%	\$	%
Classroom Teachers								
Salaries and Wages	18,072,534	19,971,912	15,975,812	21,417,151	1,445,239	7.2%	3,344,617	18.5%
Benefits	2,522,960	2,669,018	1,957,257	2,827,353	158,335	5.9%	304,393	12.1%
Supplies and Services	40,000	40,000	36,588	40,000	-	0.0%	-	0.0%
Subtotal Classroom Teachers	20,635,494	22,680,930	17,969,657	24,284,504	1,603,574	7.1%	3,649,010	17.7%
Supply Staff								
Salaries and Wages	2,041,682	2,200,361	2,086,440	2,684,797	484,436	22.0%	643,115	31.5%
Benefits	176,471	195,546	231,876	291,178	95,632	48.9%	114,707	65.0%
Subtotal Occasional Teachers	2,218,153	2,395,907	2,318,316	2,975,975	580,068	24.2%	757,822	34.2%
Educational Assistants								
Salaries and Wages	22,794,752	22,521,652	20,402,212	23,618,002	1,096,350	4.9%	823,250	3.6%
Benefits	7,213,561	8,241,337	6,017,310	8,459,041	217,704	2.6%	1,245,480	17.3%
Subtotal Educational Assistants	30,008,313	30,762,989	26,419,522	32,077,043	1,314,054	4.3%	2,068,730	6.9%
Textbooks and Supplies								
Supplies and Services	1,044,402	947,902	385,097	931,907	(15,995)	-1.7%	(112,495)	-10.8%
Fees and Contract Services	-	224,800	121,552	69,800	(155,000)	-69.0%	69,800	0.0%
Other Expenses	-	-	1,404	1,000	1,000	0.0%	1,000	0.0%
Subtotal Textbooks and Supplies	1,044,402	1,172,702	508,053	1,002,707	(169,995)	-14.5%	(41,695)	-4.0%
Computers								
Supplies and Services	1,041,024	859,024	429,370	1,326,000	466,976	54.4%	284,976	27.4%
Subtotal Computers	1,041,024	859,024	429,370	1,326,000	466,976	54.4%	284,976	27.4%
Professionals, Paraprofessionals and Technicians								
Salaries and Wages	3,589,675	3,616,551	2,633,113	3,980,432	363,881	10.1%	390,757	10.9%
Benefits	942,759	913,271	613,122	991,988	78,717	8.6%	49,229	5.2%
Supplies and Services	83,786	90,156	48,589	90,730	574	0.6%	6,944	8.3%
Fees and Contract Services	43,750	51,750	39,741	60,250	8,500	16.4%	16,500	37.7%
Other Expenses	-	-	-	-	-	0.0%	-	0.0%
Subtotal Professionals, Paraprofessionals and Technicians	4,659,970	4,671,728	3,334,565	5,123,400	451,672	9.7%	463,430	9.9%
Library and Guidance								
Salaries and Wages	107,400	117,890	90,679	-	(117,890)	-100.0%	(107,400)	-100.0%
Benefits	14,300	15,030	10,695	-	(15,030)	-100.0%	(14,300)	-100.0%
Subtotal Library and Guidance	121,700	132,920	101,374	-	(132,920)	-100.0%	(121,700)	-100.0%
Staff Development								
Salaries and Wages	109,376	156,293	63,896	103,500	(52,793)	-33.8%	(5,876)	-5.4%
Benefits	10,798	15,894	6,112	11,050	(4,844)	-30.5%	252	2.3%
Professional Development	447,110	439,110	329,578	71,105	(368,005)	-83.8%	(376,005)	-84.1%
Other Expenses	-	-	-	-	-	0.0%	-	0.0%
Subtotal Staff Development	567,284	611,297	399,586	185,655	(425,642)	-69.6%	(381,629)	-67.3%
Department Heads								
Salaries and Wages	52,383	-	-	-	-	0.0%	(52,383)	-100.0%
Benefits	7,200	-	-	-	-	0.0%	(7,200)	-100.0%
Subtotal Department Heads	59,583	-	-	-	-	0.0%	(59,583)	-100.0%
School Office								
Coordinators and Consultants								
Salaries and Wages	1,614,725	1,764,450	1,315,254	1,810,338	45,888	2.6%	195,613	12.1%
Benefits	254,990	265,360	193,659	269,326	3,966	1.5%	14,336	5.6%
Supplies and Services	8,140	11,325	13,050	15,825	4,500	39.7%	7,685	94.4%
Other Expenses	-	-	1,733	2,000	2,000	0.0%	2,000	0.0%
Subtotal Coordinators and Consultants	1,877,855	2,041,135	1,523,696	2,097,489	56,354	2.8%	219,634	11.7%
Total Instruction	\$ 62,233,778	\$ 65,328,632	\$ 53,004,139	\$ 69,072,773	\$ 3,744,141	5.7%	\$ 6,838,995	11.0%
Mental Health and Wellness								
Textbooks and Supplies								
Supplies and Services	23,500	23,500	10,388	25,350	1,850	7.9%	1,850	7.9%
Subtotal Textbooks and Supplies	23,500	23,500	10,388	25,350	1,850	7.9%	1,850	7.9%
Professionals, Paraprofessionals and Technicians								
Salaries and Wages	4,430,350	4,778,214	3,565,507	5,015,943	237,729	5.0%	585,593	13.2%
Benefits	1,294,111	1,345,165	943,876	1,377,765	32,600	2.4%	83,654	6.5%
Supplies and Services	9,500	9,500	8,856	9,500	-	0.0%	-	0.0%
Subtotal Professionals, Paraprofessionals and Technicians	5,733,961	6,132,879	4,518,239	6,403,208	270,329	4.4%	669,247	11.7%
Staff Development								
Salaries and Wages	-	36,062	43,046	36,062	-	0.0%	36,062	0.0%
Benefits	-	3,479	4,028	3,600	121	3.5%	3,600	0.0%
Professional Development	27,750	27,750	30,886	34,346	6,596	23.8%	6,596	23.8%
Subtotal Staff Development	27,750	67,291	77,960	74,008	6,717	10.0%	46,258	166.7%
Coordinators and Consultants								
Supplies and Services	5,280	5,280	5,908	6,120	840	15.9%	840	15.9%
Subtotal Coordinators and Consultants	5,280	5,280	5,908	6,120	840	15.9%	840	15.9%
Total Mental Health and Wellness	\$ 5,790,491	\$ 6,228,950	\$ 4,612,495	\$ 6,508,686	\$ 279,736	4.5%	\$ 718,195	12.4%

Halton Catholic District School Board
Board Administration and Governance Expenses
2025/2026 Proposed Budget

Appendix B-5

Trustees

Salaries and Wages
Benefits
Professional Development
Supplies and Services
Fees and Contract Services
Other Expenses

Subtotal Classroom Teachers

Director and Supervisory Officers

Salaries and Wages
Benefits
Professional Development
Supplies and Services
Other Expenses

Subtotal Director and Supervisory Officers

Board Administration

Salaries and Wages
Benefits
Professional Development
Supplies and Services
Rental Expenses
Fees and Contract Services
Other Expenses

Subtotal Board Administration

Total Board Administration & Governance

2024/2025 Budget Estimates (in PSAB Format)	2024/2025 Revised Estimates (in PSAB Format)	May 31, 2025 Actuals (in PSAB Format)	2025/2026 Proposed Budget (in PSAB Format)	Year over Year Change vs. 2024/25 Revised Estimates		Year over Year Change vs. 2024/25 Budget Estimates	
				\$	%	\$	%
132,600	134,240	95,745	133,566	(674)	-0.5%	966	0.7%
8,100	8,140	6,158	8,085	(55)	-0.7%	(15)	-0.2%
52,000	52,000	10,869	48,500	(3,500)	-6.7%	(3,500)	-6.7%
9,700	9,700	7,535	9,700	-	0.0%	-	0.0%
-	30,000	-	-	(30,000)	-100.0%	-	0.0%
10,000	110,000	2,842	90,000	(20,000)	-18.2%	80,000	800.0%
212,400	344,080	123,149	289,851	(54,229)	-15.8%	77,451	36.5%
1,717,700	1,717,680	1,371,096	1,717,680	-	0.0%	(20)	0.0%
216,200	219,790	214,038	268,381	48,591	22.1%	52,181	24.1%
75,450	84,350	72,823	71,500	(12,850)	-15.2%	(3,950)	-5.2%
27,670	29,030	16,437	33,025	3,995	13.8%	5,355	19.4%
10,000	10,000	10,512	10,000	-	0.0%	-	0.0%
2,047,020	2,060,850	1,684,906	2,100,586	39,736	1.9%	53,566	2.6%
7,229,907	8,016,531	5,694,324	8,392,444	375,913	4.7%	1,162,537	16.1%
1,941,637	2,105,707	1,464,029	2,252,709	147,002	7.0%	311,072	16.0%
117,715	156,835	97,005	146,513	(10,322)	-6.6%	28,798	24.5%
1,223,652	1,256,907	741,865	1,081,558	(175,349)	-14.0%	(142,094)	-11.6%
82,000	82,000	178,659	75,000	(7,000)	-8.5%	(7,000)	-8.5%
1,060,825	1,138,327	995,279	1,381,368	243,041	21.4%	320,543	30.2%
273,265	285,106	258,702	335,982	50,876	17.8%	62,717	23.0%
11,929,001	13,041,413	9,429,863	13,665,574	624,161	4.8%	1,736,573	14.6%
\$ 14,188,421	\$ 15,446,343	\$ 11,237,918	\$ 16,056,011	\$ 609,668	3.9%	\$ 1,867,590	13.2%

Halton Catholic District School Board
Pupil Accommodation Expenses
2025/2026 Proposed Budget

Appendix B-6

	2024/2025	2024/2025	May 31, 2025	2025/2026	Year over Year Change		Year over Year Change	
	Budget	Revised	Actuals	Proposed	vs. 2024/25 Revised Estimates		vs. 2024/25 Budget Estimates	
	Estimates	Estimates		Budget	\$	%	\$	%
	(in PSAB Format)	(in PSAB Format)	(in PSAB Format)	(in PSAB Format)				
School Operations and Maintenance								
Salaries and Wages	10,553,900	10,645,700	7,442,941	11,025,007	379,307	3.6%	471,107	4.5%
Benefits	2,878,600	2,882,050	2,048,099	3,146,896	264,846	9.2%	268,296	9.3%
Professional Development	33,440	33,440	38,776	46,540	13,100	39.2%	13,100	39.2%
Supplies and Services	16,443,312	17,432,289	11,886,705	17,464,272	31,983	0.2%	1,020,960	6.2%
Interest Charges on Capital	-	-	-	-	-	0.0%	-	0.0%
Rental Expenses	4,000	4,000	70,720	76,443	72,443	1811.1%	72,443	1811.1%
Fees and Contract Services	9,165,028	9,190,393	6,729,796	9,685,708	495,315	5.4%	520,680	5.7%
Other Expenses	2,064	2,064	148,821	255,023	252,959	12255.8%	252,959	12255.8%
Subtotal School Operations and Maintenance	39,080,344	40,189,936	28,365,858	41,699,889	1,509,953	3.8%	2,619,545	6.7%
School Renewal Expense								
Supplies and Services	733,911	-	-	-	-	0.0%	(733,911)	-100.0%
Subtotal School Renewal Expense	733,911	-	-	-	-	0.0%	(733,911)	-100.0%
Other Pupil Accommodation								
Interest Charges on Capital	4,395,121	4,395,121	4,089,120	3,629,964	(765,157)	-17.4%	(765,157)	-17.4%
Rental Expenses	1,220,000	1,451,775	1,239,924	1,451,775	-	0.0%	231,775	19.0%
Fees and Contract Services	1,500,000	1,000,000	302,425	1,500,000	500,000	50.0%	-	0.0%
Other Expenses	-	-	1,759,642	-	-	0.0%	-	0.0%
Subtotal Other Pupil Accommodation	7,115,121	6,846,896	7,391,111	6,581,739	(265,157)	-3.9%	(533,382)	-7.5%
Total Pupil Accommodation	\$ 46,929,376	\$ 47,036,832	\$ 35,756,969	\$ 48,281,628	\$ 1,244,796	2.6%	\$ 1,352,252	2.9%

Halton Catholic District School Board
Continuing Education Expenses
2025/2026 Proposed Budget

Appendix B-7

Continuing Education

Salaries & Wages
Employee Benefits
Staff Development
Supplies and Services
Rental Expense
Fees & Contractual Services
Other Expenses
Subtotal Continuing Education
Total Continuing Education

2024/2025 Budget Estimates (in PSAB Format)	2024/2025 Revised Estimates (in PSAB Format)	May 31, 2025 Actuals (in PSAB Format)	2025/2026 Proposed Budget (in PSAB Format)	Year over Year Change vs. 2024/25 Revised Estimates		Year over Year Change vs. 2024/25 Budget Estimates	
				\$	%	\$	%
4,777,672	5,394,059	3,725,706	5,384,802	(9,257)	-0.2%	607,130	12.7%
745,810	797,924	578,543	756,104	(41,820)	-5.2%	10,294	1.4%
13,599	9,610	3,624	10,430	820	8.5%	(3,169)	-23.3%
152,385	147,823	83,404	163,653	15,830	10.7%	11,268	7.4%
1,269,687	1,276,732	425,517	1,346,339	69,607	5.5%	76,652	6.0%
154,085	170,296	146,002	42,615	(127,681)	-75.0%	(111,470)	-72.3%
17,202	20,079	27,292	9,870	(10,209)	-50.8%	(7,332)	-42.6%
7,130,440	7,816,523	4,990,088	7,713,813	(102,710)	-1.3%	583,373	8.2%
\$ 7,130,440	\$ 7,816,523	\$ 4,990,088	\$ 7,713,813	\$ (102,710)	-1.3%	\$ 583,373	8.2%

Halton Catholic District School Board
Transportation Expenses
2025/2026 Proposed Budget

Appendix B-8

	2024/2025	2024/2025	May 31, 2025	2025/2026	Year over Year Change		Year over Year Change	
	Budget	Revised	Actuals	Proposed	vs. 2024/25 Revised Estimates		vs. 2024/25 Budget Estimates	
	Estimates	Estimates		Budget	\$	%	\$	%
	(in PSAB Format)	(in PSAB Format)	(in PSAB Format)	(in PSAB Format)				
Pupil Transportation								
Salaries and Wages	873,717	894,758	-	929,587	34,829	3.9%	55,870	6.4%
Benefits	125,782	128,584	-	133,526	4,942	3.8%	7,744	6.2%
Professional Development	5,822	5,869	-	5,151	(718)	-12.2%	(671)	-11.5%
Supplies and Services	79,984	85,903	-	52,931	(32,972)	-38.4%	(27,053)	-33.8%
Rental Expenses	27,345	27,568	-	27,568	-	0.0%	223	0.8%
Fees and Contract Services	9,899,123	10,045,706	10,260,820	10,466,652	420,946	4.2%	567,529	5.7%
Other Expenses	28,752	40,594	-	35,853	(4,741)	-11.7%	7,101	24.7%
Subtotal Pupil Transportation	11,040,525	11,228,982	10,260,820	11,651,268	422,286	3.8%	610,743	5.5%
Transportation - Provincial Schools								
Fees and Contract Services	121,500	154,600	-	138,400	(16,200)	-10.5%	16,900	13.9%
Subtotal Transportation - Provincial Schools	121,500	154,600	-	138,400	(16,200)	-10.5%	16,900	13.9%
Total Transportation	\$ 11,162,025	\$ 11,383,582	\$ 10,260,820	\$ 11,789,668	\$ 406,086	3.6%	\$ 627,643	5.6%

Halton Catholic District School Board
Summary of Expenses by Expense Type
2025/2026 Proposed Budget

Appendix C

	2024/2025 Budget Estimates	% of total Budget	2024/2025 Revised Estimates	% of total Budget	2025/2026 Proposed Budget	% of total Budget	Year over Year Change vs. 2024-25 Revised Estimates		Year over Year Change vs. 2024-25 Budget Estimates	
							\$	%	\$	%
Operating										
Salary & Wages	335,121,840	73.7%	351,430,392	73.7%	365,807,499	74.3%	14,377,107	4.1%	30,685,659	9.2%
Employee Benefits	60,660,134	13.3%	63,515,693	13.3%	64,224,986	13.0%	709,293	1.1%	3,564,852	5.9%
Total Salaries and Benefits	395,781,974	87.0%	414,946,085	87.0%	430,032,485	87.4%	15,086,400	3.6%	34,250,511	8.7%
Professional Development	1,360,126	0.3%	1,936,431	0.4%	1,296,317	0.3%	(640,114)	-33.1%	(63,809)	-4.7%
Supplies & Services	31,408,907	6.9%	32,605,011	6.8%	31,523,684	6.4%	(1,081,327)	-3.3%	114,777	0.4%
Operating Interest	29,650	0.0%	29,650	0.0%	3,321	0.0%	(26,329)	-88.8%	(26,329)	-88.8%
Rentals & Leases	1,337,345	0.3%	1,569,343	0.3%	1,634,786	0.3%	65,443	4.2%	297,441	22.2%
Fees & Contract Services	22,752,071	5.0%	23,056,047	4.8%	24,995,842	5.1%	1,939,795	8.4%	2,243,771	9.9%
Other	698,935	0.2%	1,228,173	0.3%	1,248,262	0.3%	20,089	1.6%	549,327	78.6%
ARO Abatement	79,666	0.0%	79,666	0.0%	79,666	0.0%	-	0.0%	-	0.0%
ALC Lease/Rentals	1,269,687	0.3%	1,276,732	0.3%	1,346,339	0.3%	69,607	5.5%	76,652	6.0%
Total Other Operating	58,936,387	13.0%	61,781,053	13.0%	62,128,217	12.6%	347,164	0.6%	3,191,830	5.4%
Total Operating	454,718,361	100.0%	476,727,138	100.0%	492,160,702	100.0%	15,433,564	3.2%	37,442,341	8.2%
Capital										
Debt Charges & Interest	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
OSBFC Debenture Interest Payments	1,648,213	37.8%	1,648,213	37.8%	1,157,631	31.9%	(490,582)	-29.8%	(490,582)	-29.8%
OFA Debenture Interest Payments	2,717,258	62.2%	2,717,258	62.2%	2,469,012	68.1%	(248,246)	-9.1%	(248,246)	-9.1%
Total Capital	4,365,471	100.0%	4,365,471	100.0%	3,626,643	100.0%	(738,828)	100.0%	(738,828)	100.0%
PSAB Adjustments										
School Generated Funds	14,850,000	41.2%	15,050,000	41.5%	15,100,000	39.6%	50,000	0.3%	250,000	1.7%
Amortization expenses	21,456,621	59.5%	21,478,261	59.2%	23,219,369	60.8%	1,741,108	8.1%	1,762,748	8.2%
Asset retirement obligations expenses	90,356	0.3%	90,356	0.2%	127,983	0.3%	37,627	41.6%	37,627	41.6%
Total Amortization Expenses	21,546,977	59.8%	21,568,617	59.5%	23,347,352	61.2%	1,778,735	8.2%	1,800,375	8.4%
ARO in year expenses										
Increase in Employee Future Benefits	(110,617)	-0.3%	(110,617)	-0.3%	(77,432)	-0.2%	33,185	-30.0%	33,185	-30.0%
(Decrease) in Accrued Interest on Debenture	(237,950)	-0.7%	(237,950)	-0.7%	(194,172)	-0.5%	43,778	-18.4%	43,778	-18.4%
	(348,567)	-1.0%	(348,567)	-1.0%	(271,604)	-0.7%	76,963	-22.1%	76,963	-22.1%
Total PSAB Adjustments	36,048,410	7.9%	36,270,050	100.0%	38,175,748	100.0%	1,905,698	5.3%	2,127,338	5.9%
Total Expenses	\$ 495,132,242	100.0%	\$ 517,362,659	100.0%	\$ 533,963,093	100.0%	\$ 16,600,434	3.2%	\$ 38,830,851	7.8%

Halton Catholic District School Board
Average Daily Enrolment (ADE)
2025/2026 Proposed Budget

Appendix D

	2025/2026 Proposed Budget				2024/2025 Revised Estimates				2024/2025 Original Estimates				
	Projected FTE Oct 31/25	Projected FTE Mar 31/26	Projected ADE	% Change	Actual FTE Oct 31/24	Projected FTE Mar 31/25	Projected ADE	% Change	Projected FTE Oct 31/24	Projected FTE Mar 31/25	Projected ADE	% Change	2023/2024 Actual ADE
JK	1,640.00	1,653.00	1,646.50	-3.9%	1,706.00	1,719.00	1,712.50	1.8%	1,678.00	1,688.00	1,683.00	1.9%	1,652.00
SK	1,845.00	1,859.00	1,852.00	5.8%	1,744.00	1,758.00	1,751.00	0.2%	1,741.00	1,755.00	1,748.00	-4.0%	1,821.00
Gr. 1 to 3	5,961.00	5,991.00	5,976.00	-3.7%	6,193.00	6,222.00	6,207.50	0.5%	6,165.00	6,194.00	6,179.50	-2.8%	6,357.50
Gr. 4 to Gr. 6	7,082.00	7,117.00	7,099.50	-1.2%	7,172.00	7,205.00	7,188.50	-0.1%	7,181.00	7,215.00	7,198.00	-0.2%	7,213.00
Gr. 7 to Gr. 8	5,014.00	5,012.00	5,013.00	-0.4%	5,034.00	5,029.00	5,031.50	0.9%	4,990.00	4,985.00	4,987.50	-1.2%	5,050.25
Gr. 4 to Gr. 8	12,096.00	12,129.00	12,112.50	-0.9%	12,206.00	12,234.00	12,220.00	0.3%	12,171.00	12,200.00	12,185.50	-0.6%	12,263.25
Elementary Day School Enrolment	21,542.00	21,632.00	21,587.00	-1.4%	21,849.00	21,933.00	21,891.00	0.4%	21,755.00	21,837.00	21,796.00	-1.3%	22,093.75
Secondary Day School Enrolment	14,884.86	14,784.65	14,834.76	4.1%	14,308.29	14,181.32	14,244.81	1.2%	14,125.01	14,024.78	14,074.90	3.2%	13,639.61
Total Day School ADE	36,426.86	36,416.65	36,421.76	0.8%	36,157.29	36,114.32	36,135.81	0.7%	35,880.01	35,861.78	35,870.90	0.4%	35,733.36

Notes: ADE - Average Daily Enrolment

FTE - Full Time Equivalent

Average Daily Enrolment (ADE) is based on 50% of March 31 FTE plus 50% Oct 31 FTE

% change equals the increase (decrease) in ADE from the prior year, or prior cycle

Halton Catholic District School Board

Core Education Funding
2025/2026 Proposed Budget

	2024-25	2024-25	2025-26	Year over Year Change		Year over Year Change	
	Estimates	Revised Estimates	Estimates	vs. 2024-25 Revised Estimates		vs. 2024-25 Budget Estimates	
				\$	%	\$	%
Enrolment							
JK / SK	3,431.00	3,463.50	3,498.50	35.00	1.01%	67.50	1.97%
Grade 1 to 3	6,179.50	6,207.50	5,976.00	(231.50)	-3.73%	(203.50)	-3.29%
Grade 4 to 8	12,185.50	12,220.00	12,112.50	(107.50)	-0.88%	(73.00)	-0.60%
Total Elementary	21,796.00	21,891.00	21,587.00	(304.00)	-1.39%	(209.00)	-0.96%
Secondary	14,074.90	14,244.81	14,834.76	589.95	4.14%	759.86	5.40%
Total Enrolment	35,870.90	36,135.81	36,421.76	285.95	0.79%	550.86	1.54%
Operating Funding							
Classroom Staffing Fund							
Per Pupil Allocation	\$ 184,323,932	\$ 203,190,838	\$ 210,423,261	\$ 7,232,423	3.56%	\$ 26,099,329	14.16%
Language Classroom Staffing Allocation	10,290,415	11,286,839	12,500,066	1,213,227	10.75%	2,209,651	21.47%
Local Circumstances Staffing Allocation	44,488,468	46,379,828	50,239,536	3,859,708	8.32%	5,751,068	12.93%
Indigenous Education Classroom Staffing Allocation	80,654	88,304	50,710	(37,594)	-42.57%	(29,944)	-37.13%
Supplementary Staffing Allocation	1,772,897	1,934,443	2,121,055	186,612	9.65%	348,158	19.64%
	240,956,366	262,880,252	275,334,628	12,454,376	4.74%	34,378,262	14.27%
Learning Resource Fund							
Per Pupil Allocation	26,439,327	27,899,518	28,745,686	846,168	3.03%	2,306,359	8.72%
Language Supports and Local Circumstances Allocation	3,605,827	3,800,401	3,829,596	29,195	0.77%	223,769	6.21%
Indigenous Education Supports Allocation	1,676,782	1,861,736	1,904,904	43,168	2.32%	228,122	13.60%
Mental Health and Wellness Allocation	1,326,615	1,380,949	1,413,257	32,308	2.34%	86,642	6.53%
Student Safety and Well-being Allocation	746,537	782,511	814,930	32,419	4.14%	68,393	9.16%
Continuing Education and Other Programs Allocation	3,213,512	4,062,443	4,127,516	65,073	1.60%	914,004	28.44%
School Management Allocation	25,955,569	28,290,988	29,550,933	1,259,945	4.45%	3,595,364	13.85%
Differentiated Supports Allocation	2,369,065	2,411,598	2,376,223	(35,375)	-1.47%	7,158	0.30%
	65,333,234	70,490,144	72,763,045	2,272,901	3.22%	7,429,811	11.37%
Special Education Fund	54,156,559	57,911,031	60,469,237	2,558,206	4.42%	6,312,678	11.66%
School Facilities Fund	39,733,352	41,011,701	42,324,155	1,312,454	3.20%	2,590,803	6.52%
Student Transportation Fund	10,817,659	10,841,033	12,390,572	1,549,539	14.29%	1,572,913	14.54%
School Board Administration Fund	10,530,982	10,952,976	11,445,136	492,160	4.49%	914,154	8.68%
Total Allocations for Operating Purposes	\$ 421,528,152	\$ 454,087,137	\$ 474,726,773	\$ 20,639,636	4.55%	\$ 53,198,621	12.62%
Amounts to balance 2023-24 GSN Amount							
Debt Charges Allocation	4,810,145	4,668,843	3,672,600	(996,243)	-21.34%	(1,137,545)	-23.65%
	426,338,297	458,755,980	478,399,373	19,643,393	4.28%	52,061,076	12.21%
Deduct:							
Minor Tangible Capital Assets (mTCA)	10,538,204	11,352,178	11,868,169	515,991	4.55%	1,329,965	12.62%
Total Operating Allocation after mTCA Adjustment	\$ 415,800,093	\$ 447,403,802	\$ 466,531,204	\$ 19,127,402	4.28%	\$ 50,731,111	12.20%
Capital Grants							
Capital Grants	40,290,000	19,777,389	26,107,695	6,330,306	32.01%	(14,182,305)	-35.20%
School Renewal Allocation	4,858,203	4,899,133	4,950,315	51,182	1.04%	92,112	1.90%
Temporary Accommodation	1,327,773	1,327,773	1,729,200	401,427	30.23%	401,427	30.23%
Minor Tangible Capital Assets	10,538,204	11,352,178	11,868,169	515,991	4.55%	1,329,965	12.62%
Total Allocations for Capital Purposes	\$ 57,014,180	\$ 37,356,473	\$ 44,655,379	\$ 7,298,906	19.54%	-\$ 12,358,801	-21.68%
Total Funding Allocation	\$ 472,814,273	\$ 484,760,275	\$ 511,186,583	\$ 26,426,308	5.45%	\$ 38,372,310	8.12%

Halton Catholic District School Board
Capital Budget
2025/2026 Proposed Budget

Appendix F

Projects	Total Estimated Project Budget	Total 2025/2026 Expenses	Funding Sources					
			Capital Priorities	Child Care Capital	School Condition Improvement	School Renewal	Other*	Total Funding
St. Kateri Tekakwitha CSS	63,576,692	827,695	827,695					827,695
Milton #11 CES	31,902,194	10,000,000	10,000,000					10,000,000
Georgetown West - Halton Hills	20,879,121	10,000,000	10,000,000					10,000,000
School Improvement Projects	12,367,412	12,367,412			5,280,000	4,500,000	2,587,412	12,367,412
TOTAL	128,725,419	33,195,107	20,827,695	-	5,280,000	4,500,000	2,587,412	33,195,107

* Includes Proceeds of Disposition, Minor TCA and Capital Reserve