



<b>2026-27 Budget Estimates (Draft)</b>	<b>Item 4.1</b>
June 23, 2026	

### Alignment to Strategic Plan

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

### Purpose

To provide the Board with a final draft of the Halton Catholic District School Board's (HCDSB) 2026-27 Budget Estimates.

### Background Information

- 1) Staff Report 10.1, "2026-27 Budget Estimates (Draft)" from the June 16, 2026, Regular Board Meeting.
- 2) Information Report 11.2, "2026-27 Budget Estimates – Schedule and Consultation" from the February 17, 2026, Regular Board Meeting.
- 3) Information Report 11.2, "2026-27 Budget Consultation Survey Report" from the April 21, 2026, Regular Board Meeting.

### Comments

The Ministry released the online Education Finance Information System (EFIS) forms, 2026–27 Core Education Funding allocations, Building, Expanding and Renewing Schools (Capital Funding) and the "Technical Paper 2026-27" on May 13, 2026, from which Staff developed a draft of the budget for the upcoming school year. **Responsive Education Programs have not been announced.**

As of June 23, 2026, and outlined in Table 1, the Board's draft financial position is compliant with an in-year "Total Accumulated Deficit Available for Compliance" of \$(2,547,892). Appendix A confirms that HCDSB's budget is a "Compliant Deficit Budget" per the Ministry's definition and does not require Minister approval as it is within 1% of HCDSB's operating allocation of \$479.5 million.



The budget is compliant but not balanced due to projected increases in Workplace Safety and Insurance Board (WSIB) costs of approximately \$2.0 million and commitments to continue some programs previously funded by responsive education programs (REPs). Since the Ministry has not made any announcements related to REP funding for 2026-27, the costs of continuing several of these programs have been included in the budget without an offsetting revenue source.

Please note that while the Board is projecting a surplus under the Public Sector Accounting Board (PSAB), it is also reporting a modest in-year deficit for compliance purposes.

Funding and compliance changes have directly affected the Board's compliance position. As part of these changes:

- Employee future benefit costs (including WSIB obligations) previous to 2016 were excluded from the compliance calculation. However, from 2016 forward, the entire future impact of these expenses is included in HCDSB's yearly operating budget, resulting in large fluctuations between surplus and deficit. Therefore, rising WSIB costs increase pressure on the Board's operating position, even when these costs are actuarial or non-cash in nature.
- Funded capital-related expenses such as HCDSB's Turf fields, which, prior to 2020, were excluded from HCDSB's surplus or deficit calculation for compliance purposes, are now fully incorporated into the calculation, resulting in an impact for 2026-27 of \$714,000. This requires HCDSB to save an additional \$714,000 to report a balanced budget, even though the reserve requirement has been allocated to fund the entire project.

As budgets become tighter, these changes create additional expense pressures on the compliance position that were not previously recognized and are becoming more difficult to budget for.

Under PSAB:

- Revenues such as amortization of deferred capital contributions and other non-operating items are recorded, contributing to a surplus position.
- Under Ministry compliance:
  - o The calculation focuses on the Board's core operating position,
  - o While also incorporating expanded recognition of costs such as WSIB and employee future benefits, and
  - o Including capital-related impacts that were previously excluded.

As a result, the Board is:

- Reporting a PSAB surplus, reflecting full accrual accounting, while
- Managing a compliant in-year deficit, driven by rising WSIB costs and capital projects that were previously funded through accumulated surplus.

Therefore, the Board's in-year deficit remains within the Ministry's allowable threshold (up to 1% of operating allocation) and meets all provincial compliance requirements.



DESCRIPTION	OPENING BALANCE	Transfer	IN-YEAR CHANGE	CLOSING BALANCE
<b>Operating Surplus</b>	\$ 4,815,496		\$ (1,834,053)	\$ 2,981,443
<b>Internally Restricted Reserves</b>				
Retirement Gratuities	1,093,661			1,093,661
WSIB	7,480,180			7,480,180
Operating Reserve (Working Funds Reserve)	13,734,081			13,734,081
Reserve for School Activities Fund	1,028,201			1,028,201
Capital Reserve	4,591,312	(250,000)		4,341,312
Sinking Fund Interest Earned	832,553		(76,382)	756,171
Sinking Fund Interest Earned Adjustment	(76,382)		76,382	-
Past Board Approved Capital Projects	11,814,317	250,000	(1,092,571)	10,971,746
Committed Capital Projects Adjustment	(378,732)		378,732	-
<b>TOTAL Internally Restricted Reserves</b>	\$ 40,119,191	\$ -	\$ (713,839)	\$ 39,405,352
<b>TOTAL ACCUMULATED SURPLUS AVAILABLE FOR COMPLIANCE</b>	\$ 44,934,687	\$ -	\$ (2,547,892)	\$ 42,386,795

### Revenue Projections (Appendices B-1 and E)

Revenue has been estimated at \$550.0 million: \$483.1 million in grant revenue; \$1.8 million in other provincial grants; \$2.4 million in federal grants; and \$24.1 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 \$23.5 million for the amortization of deferred capital contributions (DCC).

Appendix E outlines the Board's provincial allocation, including the capital allocation, as compared to the 2025-26 Revised Estimates and 2025-26 Original Estimates. The operating allocation calculated through the EFIS forms is 1.09% higher than the 2025-26 Revised Estimates, primarily due to the continued phase-in of 2021 census data and the redirection of funding from Responsive Education Programs to Core Ed Funding.

The capital allocation exceeds the 2025-26 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, North Oakville #3 CES, Our Lady of Victory CES, St. Kateri Tekakwitha Catholic Secondary School (CSS), and various school improvement projects. Temporary Accommodation funding decreased by \$208,200.

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

Total expenses (including compliance adjustments) have been estimated at \$539.1 million, with operating expenses of \$496.1 million.

The salary and benefits budget has been estimated at \$432.3 million, representing 87.2% of total operating expenses, and is \$1.6 million higher than the 2025-26 Revised Estimates. This is mainly due to higher projected WSIB costs.

The other operating expenses have been estimated at \$63.7 million, or 12.8% of the total operating budget. In addition, the capital expenses are estimated at \$3.0 million; school-



generated funds expenses amount to \$15.1 million; amortization of capital assets is estimated at \$25.1 million; and accrued interest adjustments amount to (\$137,912).

School budgets of \$3.7 million have been included in the operating expenses, with \$1.3 million for elementary schools and \$2.4 million for secondary schools. In addition, \$0.8 million has been allocated for elementary teachers assigned to grade-specific classrooms as part of the Ministry of Education's new investment in classroom supplies.

Transportation costs are estimated at \$12.1 million. This is an increase of \$325,644 over the 2025-26 Revised Estimates, driven by general cost increases due to inflationary pressures. The transportation expenses are not projected to exceed the Transportation Allocation for 2026-27, given the increase in funding provided by the Ministry of Education.

The Special Education expenses amount to \$69.0 million, of which \$66.9 million is for salary and benefits and \$2.1 million for equipment and other expenses (as listed in Appendix B-4). This represents an increase of \$0.1 million over the \$68.9 million presented in the 2025-26 Revised Estimates. The increase in expenses is mainly due to additional positions for the care and treatment education program that began in 2025-26. The Special Education Allocation is \$60.6 million, plus \$3.2 million in funding for self-contained classes and \$0.3 million for EAs from the classroom staffing fund - per pupil allocation, \$2.2 million in support for student funding, for total Special Education revenues of \$66.9 million for enveloping purposes. As a result, the projected Special Education shortfall for the 2026-27 Budget Estimates is \$2.1 million.

The mental health funding allocation for 2026-27 is \$1.4 million, while projected expenses are \$6.7 million, resulting in a \$5.3 million shortfall.

The combined shortfall in mental health and special education expenses relative to funding allocations is \$7.4 million. It should, however, be noted that other areas within the Core Education funding model are meant to complement Special Education expenditures, such as the Teacher Qualification and Experience Allocation, but they are not clearly tracked in the Ministry's reporting forms.

The Board Administration and Governance expenses, including salary, benefits, and other operating expenses, amount to \$15.3 million (as listed in Appendix B-5) compared to \$16.2 million in 2025-26 Revised Estimates. The decrease primarily reflects lower Trustee expenses. The Board is compliant with the enveloping provision for this grant.

Staff will review all the enveloping provisions and present them to the Trustees at the Special Board meeting on June 23, 2026.

## Enrolment (Appendix D)

Estimated Average Daily Enrolment (ADE) is the main 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 2025 and incorporated into the projections it released in May 2026.

Enrolment projections have been updated as of June 2026, and compared with the 2025-26 Revised Estimates forecast, the projections reflect a decline in elementary enrolment of 463.00 ADE and a 345.27 ADE increase in secondary enrolment, resulting in a net decrease of 117.73 ADE, or -0.3%. We are not anticipating any adjustments to enrolment for the Final Budget Estimates report.



## 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 2026-27 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 \$23.5 million for 2026-27, as outlined in Appendix B-1. However, as mentioned under the Expense Projections section above and in Appendix B-2, amortization expense is estimated at \$25.1 million. The \$1.6 million difference is funded from other budget areas.

## 2026-27 Budget Deadline

Staff intend to file the Final Budget Estimates with the Ministry by the June 30, 2026 deadline.

In accordance with Ontario Regulation 179/26, the CEO must submit a budget compliance attestation to the Ministry as part of the budget adoption process (Appendix A).

## Conclusion

This 2026-27 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 2026. Based on the actual October 31<sup>st</sup> enrolment, funding from the Ministry of Education will be adjusted accordingly. All additional "Responsive Education Programs" announced up to the Revised Estimates date will also be included, along with the corresponding expenditures.

Looking ahead to the 2027-28 school year, HCDSB will be in a position to balance our budget. This requirement reflects the provisions of the Education Act and Ontario Regulation 280/19, which require school boards to eliminate in-year deficits within prescribed timelines and to obtain Ministry approval when a board projects a deficit for a third consecutive year, regardless of the amount.

Based on current projections, HCDSB is forecasting a deficit in both 2025-26 and 2026-27, which places significant pressure to achieve a balanced position by 2027-28 to meet these legislative requirements and avoid the need for further Ministry intervention or approval.

Achieving a balanced budget in 2027-28 will be challenging given declining enrolment and rising costs that continue to exceed funding. To prepare for this, staff will undertake a thorough review of resource allocations to identify opportunities to achieve necessary savings while remaining focused on the priorities set out in our multi-year strategic plan. This review will be comprehensive and will include all services and programs across HCDSB



## Recommendation

The following recommendations are presented for consideration by the Board:

<b>Resolution#:</b>	<i>Moved by:</i>
	<i>Seconded</i>
	<i>by:</i>
<b>RESOLVED</b> , that the Halton Catholic District School Board approve the 2026-27 salary and benefits Budget Estimates in the amount of \$432,332,582.	

<b>Resolution#:</b>	<i>Moved by:</i>
	<i>Seconded</i>
	<i>by:</i>
<b>RESOLVED</b> , that the Halton Catholic District School Board approve the 2026-27 Budget Estimates (excluding salary and benefits) in the amount of \$106,789,315.	

**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  
Chief Executive Officer and Secretary of the Board

June 23, 2026

Halton Catholic District School Board  
802 Drury Lane  
Burlington, ON L7R 2Y2

TO: The Ministry of Education

RE: HCDSB Budget Compliance Attestation

*I, John Klein, Chief Executive Officer and Secretary of the Board, confirm that, to the best of my knowledge, the estimates,*

*(a) align with the priorities set out in Ontario Regulation 224/23 (Provincial Priorities in Education – Student Achievement) made under the Education Act;*  
*(b) are consistent with the board's multi-year plan established under section 169.1 of the Act;*  
*(c) comply with subsections 232 (3) and (4) of the Act;*  
*(d) are fiscally responsible and reflect an appropriate use of public resources; and*  
*(e) have been reviewed by Aaron Lofts, who is the CFO and senior business official of the board and a Chartered Professional Accountant and, to the best of his knowledge, has confirmed that the estimates, including the proposed expenses,*

(i) are reasonable,

(ii) do not contain any material misstatements,

(iii) have been prepared in accordance with the generally accepted accounting principles recommended by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada, and

(iv) comply with all regulations, policies and guidelines made under the Act that govern board estimates.

Date: 06/19/26  
Month, Day, Year



John Klein, Chief Executive Officer and  
Secretary of the Board

# Compliance Report - Balanced In-Year Position Requirement

1	<b>Is the Board in a Multi-Year Financial Recovery Plan or under Ministry Supervision?</b> <i>(If board is in multi-year recovery plan or under ministry supervision then compliance report below does not apply.)</i>	No / Non
<b>Balanced Budget Determination</b>		
2.1.1	In-year Revenues <i>.....Schedule 9, item 10.0 - item 4</i>	534,909,027
2.1.2	In-year Revenues for Land <i>.....Schedule 5.6, col. 3, 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</i>	14,000,000
2.1.3	In-year Revenues for ARO <i>.....Schedule 3A item 1.5 (col. 4 - col. 3) + Schedule 3A item 1.6 col. 4 + Schedule 9 item 8.51</i>	0
2.1	In-year Revenues for compliance purposes <i>.....Item 2.1.1 - item 2.1.2 - item 2.1.3</i>	520,909,027
2.2	In-year Expenses for compliance purposes <i>.....Schedule 10ADJ, item 90, col. 30</i>	523,456,919
2.3	In-year surplus (deficit) for compliance purposes <i>.....Item 2.1 - item 2.2</i>	-2,547,892
2	If item 2.3 is greater than or equal to zero, the board is in compliance. Otherwise, see calculation below.	SEE BELOW / VOIR CI-DESSOUS
<b>Compliance Calculation Prior to Minister Approval Amount (Education Act, 231. (1))</b>		
<b>Consecutive In-Year Deficits</b>		
3.1	In-year surplus/(deficit) for compliance purposes from 2024-25 <i>.....2024-2025 Financial Statements, Compliance Report item 2.3</i>	6,174,038
3.2	In-year surplus/(deficit) for compliance purposes from 2025-26 <i>.....2025-2026 Revised Estimates, Compliance Report item 2.3, please update to current projected in-year position</i>	3
3	Does board have in-year deficits for 3 consecutive years? (Note 1) <i>.....If item 2.3, item 3.1 and item 3.2 are all deficits, then "Yes / Oui"</i>	No / Non
<b>Maximum Allowable Deficit</b>		
4.1	Operating allocation to be used in compliance calculation <i>.....Section 1A, item 7</i>	479,528,715
4.2	1% of operating allocation	4,795,287
4.3	Prior year accumulated surplus available for compliance <i>.....Schedule 5, item 3, col. 1, 0 if negative</i>	44,934,687
4.4	Maximum allowable amount of in-year deficit <i>.....Lesser of item 4.2 and item 4.3</i>	4,795,287
4	Does in-year deficit exceed the maximum allowable amount? (Note 1)	No / Non
<b>In-Year Deficit Elimination Plan (IYDEP) Requirement</b>		
5.1	Is an IYDEP required? (Note 2)	Yes / Oui
5.2	If an IYDEP is required, does the board's IYDEP eliminate the deficit within the required timeline? (Note 3)	Yes / Oui
5	Is Minister approval required as the in-year deficit is not eliminated within required timeline? (Note 1)	No / Non
<b>Minister Approval Requirement</b>		
6	Is Minister approval required? <i>.....If item 1 is "Yes / Oui", then this item is "N/A". If any of items 3, 4 and 5 is "Yes / Oui", Minister approval is required.</i>	No / Non

## 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 "N/A", this item is also "N/A"

.....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

<b>CALCULATION OF SCHOOL BOARD ADMINISTRATION EXPENSE LIMIT</b>		
1.1	Base School Board Administration Expense Limit	2,200,000
1.2	Additional Allowable School Board Administration Expenses <i>.....3.44% x Schedule 10ADJ, item 90, column 30</i>	18,006,918
1.3	Reduction to Limit due to Class Size Non-Compliance <i>.....(item 1.1 + item 1.2) x 0.00%</i>	0
<b>1</b>	<b>Total School Board Administration Expense Limit</b> <i>.....Sum of items 1.1 to 1.3</i>	<b>20,206,918</b>
<b>CALCULATION OF NET SCHOOL BOARD ADMINISTRATION EXPENSES</b>		
2.1	Compliance - Total School Board Administration Operating Expenses <i>.....(Schedule 10ADJ, col. 30, items 64 + 65 + 66)</i>	15,252,088
<b>Less: Amounts excluded from school board administration expense limit</b>		
2.2.1	Enveloping Election Cost in Unorganized Areas <i>.....Schedule 11A, Item 14.7</i>	-
2.2.2	Internal Audit - Total Enveloping Operating Expenses. <i>.....Data Form A2-Regional Internal Audit, item 3</i>	-
2.2.3	External Audit (Enrolment and/or Staffing FTE) - Operating Expenses <i>.....Input ONLY expenses related to enrolment or staffing FTE audits mandated by the ministry</i>	-
2.2.4	Board Admin Expense Offset - Salary recovery for seconded board admin staff	-
2.2.5	Board Admin Expense Offset - Rental recovery for board admin building expenses	-
2.2.6	Board Admin Expense Offset - Board Admin Expenses Ministry Adjustment	-
2.2	Total expenses excluded from school board administration limit <i>.....Sum of items 2.2.1 to 2.2.6</i>	-
<b>2</b>	<b>Net School Board Administration Expenses</b> <i>.....Item 2.1 less item 2.2</i>	<b>15,252,088</b>
<b>3</b>	<b>School Board Administration Limit minus Net Expenses</b> <i>.....Item 1 less item 2</i>	<b>4,954,830</b>
<b>4</b>	<b>School Board Administration Compliance Status</b> <i>.....if item 3 is positive: COMPLIANT with school board administration expense limit</i> <i>.....if item 3 is negative: NON-COMPLIANT with school board administration expense limit</i>	<b>COMPLIANT / CONFORME</b>

## Compliance - Facilities and Transportation

<b>CALCULATION OF FACILITIES AND TRANSPORTATION LIMIT</b>		
1.1	School Facilities Fund	47,911,256
	..... <i>Section 1B, item 1.4</i>	
1.2	Student Transportation Fund	12,775,272
	..... <i>Section 1B, item 1.5</i>	
1.3	5% of total Classroom Staffing Fund, Learning Resources Fund and Special Education Fund	20,597,228
	..... <i>5% x (Section 1B, items 1.1, 1.2 and 1.3)</i>	
<b>1</b>	<b>Facilities and Transportation - Gross Limit</b>	<b>81,283,756</b>
	..... <i>Sum of items 1.1 to 1.3</i>	
<b>Adjustments to the Facilities and Transportation Limit</b>		
2.1	Transfer to Deferred Revenue - SRA	-4,990,348
	..... <i>subtract Schedule 5.1, item 10.3, col. 2</i>	
2.2	Transfer to Deferred Revenue - RNE	-53,002
	..... <i>subtract Schedule 5.1, item 10.4, col. 2</i>	
2.3	Transfer from Deferred Revenue - SRA - Operating	569,105
	..... <i>Data Form A2 - School Renewal, item 5</i>	
2.4	Transfer from Deferred Revenue - RNE - Operating	78,028
	..... <i>Schedule 5.1, item 10.4, col. 6</i>	
<b>2</b>	<b>Total Adjustments to Facilities and Transportation Limit</b>	<b>-4,396,217</b>
	..... <i>Sum of items 2.1 to 2.4</i>	
<b>3</b>	<b>Facilities and Transportation Limit</b>	<b>76,887,539</b>
	..... <i>Sum of item 1 + item 2</i>	
<b>CALCULATION OF NET FACILITIES AND TRANSPORTATION EXPENSES</b>		
4.1.1	Transportation Expenses for Compliance	12,113,842
	..... <i>Schedule 10ADJ, col. 30, items 68 and 69</i>	
4.1.2	Pupil Accommodation Expenses for Compliance	41,583,320
	..... <i>Schedule 10ADJ, col. 30, items 70 and 71</i>	
<b>4.1</b>	<b>Facilities and Transportation - Gross Expenses</b>	<b>53,697,162</b>
	..... <i>Sum of items 4.1.1 and 4.1.2</i>	
<b>Other Revenue Sources applied to Facilities and Transportation</b>		
4.2.1		-
4.2.2		-
4.2.3		-
4.2.4		-
<b>4.2</b>	<b>Total Other Revenue Sources</b>	<b>-</b>
<b>4</b>	<b>Facilities and Transportation - Net Expenses</b>	<b>53,697,162</b>
	..... <i>Item 4.1 less item 4.2</i>	
<b>5</b>	<b>Facilities and Transportation limit minus net expenses</b>	<b>23,190,377</b>
	..... <i>Item 3 less item 4</i>	
<b>6</b>	<b>Facilities and Transportation Compliance Status</b>	<b>COMPLIANT / CONFORME</b>
	..... <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

2026/2027

Proposed Budget Summary

Appendix B

Proposed 2026-27 Budget Compared to 2025-26 Approved Budget

Budget Summary	2025-26	2026-2027	Year over Year Change	
	Budget Estimates	Proposed Budget	\$	%
<b>Revenue</b>				
Grants for student needs	\$ 479,603,189	\$ 483,125,347	\$ 3,522,158	1%
Provincial grants - other	4,675,385	1,760,123	(2,915,262)	-62%
Federal grants and fees	3,385,969	2,404,426	(981,543)	-29%
Other fees and revenues	20,817,894	23,084,154	2,266,260	11%
Investment income	750,000	1,037,254	287,254	38%
School Generated funds	15,100,000	15,100,000	-	0%
Amortization of deferred capital contributions	21,756,183	23,497,723	1,741,540	8%
<b>Total Revenue</b>	<b>\$ 546,088,620</b>	<b>\$ 550,009,027</b>	<b>\$ 3,920,407</b>	<b>1%</b>
<b>Expenses</b>				
Instruction	\$ 419,327,441	\$ 422,662,417	\$ 3,334,976	1%
Administration	16,059,230	15,276,994	(782,236)	-5%
Transportation	11,789,668	12,113,842	324,174	3%
Pupil accommodation	70,509,748	72,911,729	2,401,981	3%
Other	1,177,007	1,056,915	(120,092)	-10%
School funded activities	15,100,000	15,100,000	-	0%
<b>Total Expenses</b>	<b>\$ 533,963,094</b>	<b>\$ 539,121,897</b>	<b>\$ 5,158,803</b>	<b>1%</b>
<b>Projected Surplus (Deficit)</b>	<b>\$ 12,125,526</b>	<b>\$ 10,887,130</b>	<b>\$ (1,238,396)</b>	<b>-10%</b>

Proposed 2026-27 Budget Compared to 2025-26 Revised Estimates

Budget Summary	2025-26	2026-2027	Year over Year Change	
	Revised Budget	Proposed Budget	\$	%
<b>Revenue</b>				
Grants for student needs	\$ 480,704,086	\$ 483,125,347	\$ 2,421,261	1%
Provincial grants - other	5,151,428	1,760,123	(3,391,305)	-66%
Federal grants and fees	3,385,969	2,404,426	(981,543)	-29%
Other fees and revenues	24,943,819	23,084,154	(1,859,665)	-7%
Investment income	1,013,000	1,037,254	24,254	2%
School Generated funds	15,100,000	15,100,000	-	0%
Amortization of deferred capital contributions	22,622,742	23,497,723	874,981	4%
<b>Total Revenue</b>	<b>\$ 552,921,044</b>	<b>\$ 550,009,027</b>	<b>\$ (2,912,017)</b>	<b>-1%</b>
<b>Expenses</b>				
Instruction	\$ 421,128,334	\$ 422,662,417	\$ 1,534,083	0%
Administration	16,256,105	15,276,994	(979,111)	-6%
Transportation	11,788,198	12,113,842	325,644	3%
Pupil accommodation	71,363,149	72,911,729	1,548,580	2%
Other	929,008	1,056,915	127,907	14%
School funded activities	15,100,000	15,100,000	-	0%
<b>Total Expenses</b>	<b>\$ 536,564,794</b>	<b>\$ 539,121,897</b>	<b>\$ 2,557,103</b>	<b>0%</b>
<b>Projected Surplus (Deficit)</b>	<b>\$ 16,356,250</b>	<b>\$ 10,887,130</b>	<b>\$ (5,469,120)</b>	<b>-33%</b>

**Halton Catholic District School Board**  
**Revenue**  
**2026/2027 Proposed Budget**

Appendix B-1

	2025/2026	2025/2026	May 31, 2026	2026/2027	Year over Year Change		Year over Year Change	
	Budget	Revised	Actuals	Proposed	vs. 2025-26 Revised Estimates		vs. 2025-26 Budget Estimates	
	Estimates	Estimates	w Commitments	Budget	\$	%	\$	%
	(in PSAB Format)	(in PSAB Format)	(in PSAB Format)	(in PSAB Format)				
<b>OPERATING REVENUE</b>								
<b>Province of Ontario</b>								
Legislative Grants	\$ 386,364,805	\$ 387,465,702	\$ 307,651,265	\$ 389,027,968	\$ 1,562,266	0.40%	\$ 2,663,163	0.69%
Municipal Taxes	93,238,384	93,238,384	58,703,120	94,097,379	858,995	0.92%	858,995	0.92%
	479,603,189	480,704,086	366,354,385	483,125,347	2,421,261	0.50%	3,522,158	0.73%
<b>Other Provincial Grants</b>								
Prior Year Grant Adjustment - Operating	-	-	3,799	-	-	0.00%	-	0.00%
Other Provincial Grants	4,675,385	5,151,428	3,168,516	1,760,123	(3,391,305)	-65.83%	(2,915,262)	-62.35%
	4,675,385	5,151,428	3,172,315	1,760,123	(3,391,305)	-65.83%	(2,915,262)	-62.35%
<b>Other Revenue</b>								
Government of Canada	3,385,969	3,385,969	1,824,747	2,404,426	(981,543)	-28.99%	(981,543)	-28.99%
Tuition Fees	3,408,809	3,337,184	3,425,858	1,830,967	(1,506,217)	-45.13%	(1,577,842)	-46.29%
Use of Schools/Rentals	3,337,000	3,500,000	2,642,111	3,810,000	310,000	8.86%	473,000	14.17%
Cafeteria/Vending Funds/Uniform Commissions	25,000	25,000	27,980	39,241	14,241	56.96%	14,241	56.96%
Interest Revenue	750,000	1,013,000	808,627	1,037,254	24,254	2.39%	287,254	38.30%
Donations	-	-	-	-	-	0.00%	-	0.00%
Miscellaneous Recoveries	345,128	345,128	70,435	155,000	(190,128)	-55.09%	(190,128)	-55.09%
Recoveries - Secondments	918,957	929,007	187,702	928,971	(36)	0.00%	10,014	1.09%
Plant Revenue	28,000	28,000	84,552	64,975	36,975	132.05%	36,975	132.05%
Miscellaneous Revenue	185,000	209,500	155,835	35,000	(174,500)	-83.29%	(150,000)	-81.08%
EDC Revenue	12,570,000	16,570,000	10,381,003	16,220,000	(350,000)	-2.11%	3,650,000	29.04%
	24,953,863	29,342,788	19,608,850	26,525,834	(2,816,954)	-9.60%	1,571,971	6.30%
<b>School Generated Funds Revenue</b>	15,100,000	15,100,000	13,000,264	15,100,000	-	0.00%	-	0.00%
<b>Amortization of Deferred Capital Contribution</b>	21,756,183	22,622,742	16,967,057	23,497,723	874,981	3.87%	1,741,540	8.00%
<b>Total Operating Revenue</b>	<b>546,088,620</b>	<b>552,921,044</b>	<b>419,102,871</b>	<b>550,009,027</b>	<b>(2,912,017)</b>	<b>-0.53%</b>	<b>3,920,407</b>	<b>0.72%</b>
<b>Available for Compliance</b>								
(Surplus) Deficit - Operating	(827,353)	(814,111)	1,747,587	1,834,053	2,648,164	-325.28%	2,661,406	-321.68%
Available for Compliance - Transfer from (to) Internally Reserve	827,353	814,111	-	713,839	(100,272)	-12.32%	(113,514)	-13.72%
<b>Total (Surplus) Deficit Available for Compliance</b>	<b>-</b>	<b>-</b>	<b>1,747,587</b>	<b>2,547,892</b>	<b>2,547,892</b>	<b>0.00%</b>	<b>2,547,892</b>	<b>0.00%</b>
<b>Unavailable for Compliance</b>								
Unavailable for Compliance (PSAB Adjustment)	(194,172)	(194,172)	-	(137,912)	56,260	-28.97%	56,260	-28.97%
Amortization of EFB - Retirement/Health/Dental/Life Insurance	(77,432)	(77,432)	-	-	77,432	-100.00%	77,432	-100.00%
Committed Sinking Fund Interest Earned Adj	76,382	76,382	-	76,382	-	0.00%	-	0.00%
Committed Capital Projects Adj	362,047	389,374	-	378,732	(10,642)	-2.73%	16,685	4.61%
Unavailable for Compliance (Increase) Decrease in School Generated Funds	-	-	-	-	-	0.00%	-	0.00%
Asset Retirement Obligations	207,649	207,649	172,883	247,776				
Revenues Recognized for Land	(12,500,000)	(16,500,000)	(9,232,956)	(14,000,000)	2,500,000	-15.15%	(1,500,000)	12.00%
<b>Total Unavailable for Compliance (Surplus)</b>	<b>(12,125,526)</b>	<b>(16,098,199)</b>	<b>(9,060,073)</b>	<b>(13,435,022)</b>	<b>2,623,050</b>	<b>-16.29%</b>	<b>(1,349,623)</b>	<b>11.13%</b>
<b>Total Annual (Surplus) Deficit</b>	<b>(12,125,526)</b>	<b>(16,098,199)</b>	<b>(7,312,486)</b>	<b>(10,887,130)</b>	<b>5,170,942</b>	<b>-32.12%</b>	<b>1,198,269</b>	<b>-9.88%</b>
<b>Total Revenue After PSAB Adjustment</b>	<b>\$ 533,963,094</b>	<b>\$ 536,822,845</b>	<b>\$ 411,790,385</b>	<b>\$ 539,121,897</b>	<b>\$ 2,258,925</b>	<b>0.42%</b>	<b>\$ 5,118,676</b>	<b>0.96%</b>

**Halton Catholic District School Board  
Expense Summary  
2026/2027 Proposed Budget**

Appendix B-2

	2025/2026	2025/2026	May 31, 2026	2026/2027	Year over Year Change		Year over Year Change	
	Budget	Revised	Actuals	Proposed Budget	vs. 2025-26 Revised Estimates		vs. 2025-26 Budget Estimates	
	Estimates	Estimates		Estimates	\$	%	\$	%
	(in PSAB Format)	(in PSAB Format)	(in PSAB Format)	(in PSAB Format)				
<b>Classroom Instruction</b>								
Classroom Teachers	\$ 280,341,140	\$ 281,479,513	\$ 213,397,144	\$ 283,381,418	\$ 1,901,905	0.68%	\$ 3,040,278	1.08%
Occasional Teachers	10,838,185	10,065,968	8,319,020	9,934,215	(131,753)	-1.31%	(903,970)	-8.34%
Educational Assistants	32,077,043	32,202,775	28,448,990	32,082,090	(120,685)	-0.37%	5,047	0.02%
Early Childhood Educators (E.C.E) and Supply	8,505,204	8,449,600	7,585,283	8,191,764	(257,836)	-3.05%	(313,440)	-3.69%
Textbooks & Classroom Supplies	8,384,859	8,997,900	5,939,431	8,100,294	(897,606)	-9.98%	(284,565)	-3.39%
Computers	2,250,380	2,274,240	1,656,006	2,280,900	6,660	0.29%	30,520	1.36%
Professionals, Paraprofessionals & Technical	21,226,830	21,346,885	16,136,662	21,684,769	337,884	1.58%	457,939	2.16%
Library and Guidance	11,023,421	11,143,123	8,689,538	11,151,393	8,270	0.07%	127,972	1.16%
Staff Development	1,893,353	2,108,163	1,542,968	2,102,370	(5,793)	-0.27%	209,017	11.04%
Department Heads	653,281	650,494	537,917	623,688	(26,806)	-4.12%	(29,593)	-4.53%
<b>Subtotal Classroom Instruction (Appendices B-3 &amp; B-4)</b>	<b>377,193,696</b>	<b>378,718,661</b>	<b>292,252,959</b>	<b>379,532,901</b>	<b>814,240</b>	<b>0.21%</b>	<b>2,339,205</b>	<b>0.62%</b>
<b>Non Classroom - School Support Services</b>								
School Administration (Appendix B-3)	26,843,123	27,040,157	21,271,852	27,695,673	655,516	2.42%	852,550	3.18%
Coordinators and Consultants (Appendices B-3 & B-4)	6,732,399	6,627,332	4,855,987	6,499,981	(127,351)	-1.92%	(232,418)	-3.45%
Continuing Education (Appendix B-7)	7,713,813	7,897,774	4,808,568	7,315,073	(582,701)	-7.38%	(398,740)	-5.17%
<b>Subtotal School Support Services</b>	<b>41,289,335</b>	<b>41,565,263</b>	<b>30,936,407</b>	<b>41,510,727</b>	<b>(54,536)</b>	<b>-0.13%</b>	<b>221,392</b>	<b>0.54%</b>
<b>Recoverable Expenses</b>	<b>918,956</b>	<b>929,008</b>	<b>767,038</b>	<b>929,874</b>	<b>866</b>	<b>0.09%</b>	<b>10,918</b>	<b>1.19%</b>
<b>Other Non Classroom</b>								
Board Administration (Appendix B-5)	16,036,011	16,232,886	11,474,829	15,252,088	(980,798)	-6.04%	(783,923)	-4.89%
Transportation (Appendix B-8)	11,789,668	11,788,198	10,610,790	12,113,842	325,644	2.76%	324,174	2.75%
<b>Subtotal Other Non Classroom</b>	<b>27,825,679</b>	<b>28,021,084</b>	<b>22,085,619</b>	<b>27,365,930</b>	<b>(655,154)</b>	<b>-2.34%</b>	<b>(459,749)</b>	<b>-1.65%</b>
<b>Pupil Accommodation</b>								
School Operations and Maintenance	41,719,889	41,561,445	30,068,178	41,583,320	21,875	0.05%	(136,569)	-0.33%
Other Pupil Accommodation	6,581,739	6,581,739	5,770,635	8,036,318	1,454,579	22.10%	1,454,579	22.10%
<b>Subtotal Pupil Accommodations (Appendix B-6)</b>	<b>48,301,628</b>	<b>48,143,184</b>	<b>35,838,813</b>	<b>49,619,638</b>	<b>1,476,454</b>	<b>3.07%</b>	<b>1,318,010</b>	<b>2.73%</b>
<b>Other</b>								
Other Non-operating expenses	258,051	258,051	189,479	127,041	(131,010)	-50.77%	(131,010)	-50.77%
Provision for Contingencies	-	-	-	-	-	0.00%	-	0.00%
	<b>258,051</b>	<b>258,051</b>	<b>189,479</b>	<b>127,041</b>	<b>(131,010)</b>	<b>-50.77%</b>	<b>(131,010)</b>	<b>-50.77%</b>
<b>School Generated Funds expenses</b>	<b>15,100,000</b>	<b>15,100,000</b>	<b>10,993,458</b>	<b>15,100,000</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>0.00%</b>
<b>Amortization expense</b>	<b>23,347,353</b>	<b>24,359,198</b>	<b>18,726,612</b>	<b>25,073,698</b>	<b>714,500</b>	<b>2.93%</b>	<b>1,726,345</b>	<b>7.39%</b>
<b>Total Expenses Before PSAB Adjustments</b>	<b>\$ 534,234,698</b>	<b>\$ 537,094,449</b>	<b>\$ 411,790,385</b>	<b>\$ 539,259,809</b>	<b>\$ 2,165,360</b>	<b>0.40%</b>	<b>\$ 5,025,111</b>	<b>0.94%</b>
<b>PSAB Adjustments</b>								
Increase in Employee Future Benefits	(77,432)	(77,432)	-	-	77,432	-100.00%	77,432	-100.00%
(Decrease) in Accrued Interest on Debentures	(194,172)	(194,172)	-	(137,912)	56,260	-28.97%	56,260	-28.97%
<b>Total PSAB Adjustment</b>	<b>(271,604)</b>	<b>(271,604)</b>	<b>-</b>	<b>(137,912)</b>	<b>133,692</b>	<b>-49.22%</b>	<b>133,692</b>	<b>-49.22%</b>
<b>Total Expenses After PSAB Adjustments</b>	<b>\$ 533,963,094</b>	<b>\$ 536,822,845</b>	<b>\$ 411,790,385</b>	<b>\$ 539,121,897</b>	<b>\$ 2,299,052</b>	<b>0.43%</b>	<b>\$ 5,158,803</b>	<b>0.97%</b>

**Halton Catholic District School Board  
Instruction Expenses  
2026/2027 Proposed Budget**

	2025/2026	2025/2026	May 31, 2026	2026/2027	Year over Year Change		Year over Year Change	
	Budget Estimates (in PSAB Format)	Revised Estimates (in PSAB Format)	Actuals (in PSAB Format)	Proposed Budget (in PSAB Format)	vs. 2025-26 Revised	vs. 2026-27 Budget	vs. 2025-26 Revised	vs. 2026-27 Budget
					\$	%	\$	%
<b>Classroom Teachers</b>								
Salaries and Wages	\$ 223,039,579	\$ 225,142,156	\$ 171,176,514	\$ 225,068,248	\$ (73,908)	-0.03%	\$ 2,028,669	0.91%
Benefits	32,993,747	32,106,452	23,371,221	33,672,624	1,566,172	4.88%	678,877	2.06%
Supplies and Services	23,310	28,260	59,534	11,360	(16,900)	-59.80%	(11,950)	-51.27%
<b>Subtotal Classroom Teachers</b>	<b>256,056,636</b>	<b>257,276,868</b>	<b>194,607,269</b>	<b>258,752,232</b>	<b>1,475,364</b>	<b>0.57%</b>	<b>2,695,596</b>	<b>1.05%</b>
<b>Occasional Teachers</b>								
Salaries and Wages	7,193,468	6,687,564	5,364,867	6,410,543	(277,021)	-4.14%	(782,925)	-10.88%
Benefits	668,742	625,549	506,460	643,686	18,137	2.90%	(25,056)	-3.75%
<b>Subtotal Occasional Teachers</b>	<b>7,862,210</b>	<b>7,313,113</b>	<b>5,871,327</b>	<b>7,054,229</b>	<b>(258,884)</b>	<b>-3.54%</b>	<b>(807,981)</b>	<b>-10.28%</b>
<b>Early Childhood Educator</b>								
Salaries and Wages	6,472,055	6,500,171	5,930,711	6,232,049	(268,122)	-4.12%	(240,006)	-3.71%
Benefits	2,033,149	1,949,429	1,654,572	1,959,715	10,286	0.53%	(73,434)	-3.61%
<b>Subtotal Early Childhood Educator</b>	<b>8,505,204</b>	<b>8,449,600</b>	<b>7,585,283</b>	<b>8,191,764</b>	<b>(257,836)</b>	<b>-3.05%</b>	<b>(313,440)</b>	<b>-3.69%</b>
<b>Textbooks and Supplies</b>								
Supplies and Services	6,457,684	6,584,818	4,509,080	6,324,567	(260,251)	-3.95%	(133,117)	-2.06%
Fees and Contract Services	710,066	795,874	485,338	834,744	38,870	4.88%	124,678	17.56%
Other Expenses	214,402	530,281	461,868	131,952	(398,329)	-75.12%	(82,450)	-38.46%
<b>Subtotal Textbooks and Supplies</b>	<b>7,382,152</b>	<b>7,910,973</b>	<b>5,456,286</b>	<b>7,291,263</b>	<b>(619,710)</b>	<b>-7.83%</b>	<b>(90,889)</b>	<b>-1.23%</b>
<b>Computers</b>								
Supplies and Services	924,380	914,710	816,875	1,298,900	384,190	42.00%	374,520	40.52%
Fees and Contract Services	-	-	-	-	-	0.00%	-	0.00%
<b>Subtotal Computers</b>	<b>924,380</b>	<b>914,710</b>	<b>816,875</b>	<b>1,298,900</b>	<b>384,190</b>	<b>42.00%</b>	<b>374,520</b>	<b>40.52%</b>
<b>Professionals, Paraprofessionals and Technicians</b>								
Salaries and Wages	10,473,048	10,495,605	8,042,530	10,464,093	(31,512)	-0.30%	(8,955)	-0.09%
Benefits	2,669,468	2,592,617	1,926,083	2,629,710	37,093	1.43%	(39,758)	-1.49%
Supplies and Services	2,081,756	2,291,256	1,635,526	2,363,533	72,277	3.15%	281,777	13.54%
Fees and Contract Services	871,158	840,531	796,356	826,731	(13,800)	-1.64%	(44,427)	-5.10%
Other Expenses	8,000	8,200	1,919	8,250	50	0.61%	250	3.13%
<b>Subtotal Professionals, Paraprofessionals and Technicians</b>	<b>16,103,430</b>	<b>16,228,209</b>	<b>12,402,414</b>	<b>16,292,317</b>	<b>64,108</b>	<b>0.40%</b>	<b>188,887</b>	<b>1.17%</b>
<b>Library and Guidance</b>								
Salaries and Wages	9,179,786	9,325,497	7,307,003	9,301,616	(23,881)	-0.26%	121,830	1.33%
Benefits	1,843,635	1,817,626	1,382,535	1,849,777	32,151	1.77%	6,142	0.33%
Professional Development	-	-	-	-	-	0.00%	-	0.00%
Supplies and Services	-	-	-	-	-	0.00%	-	0.00%
Fees and Contract Services	-	-	-	-	-	0.00%	-	0.00%
Other Expenses	-	-	-	-	-	0.00%	-	0.00%
<b>Subtotal Library and Guidance</b>	<b>11,023,421</b>	<b>11,143,123</b>	<b>8,689,538</b>	<b>11,151,393</b>	<b>8,270</b>	<b>0.07%</b>	<b>127,972</b>	<b>1.16%</b>
<b>Staff Development</b>								
Salaries and Wages	872,811	930,346	949,745	1,139,110	208,764	22.44%	266,299	30.51%
Benefits	62,939	96,691	86,604	108,680	11,989	12.40%	45,741	72.68%
Professional Development	749,948	863,044	352,973	651,805	(211,239)	-24.48%	(98,143)	-13.09%
Supplies and Services	-	-	-	-	-	0.00%	-	0.00%
Fees and Contract Services	-	-	-	-	-	0.00%	-	0.00%
Other Expenses	22,000	25,500	1,103	22,000	(3,500)	-13.73%	-	0.00%
<b>Subtotal Staff Development</b>	<b>1,707,698</b>	<b>1,915,581</b>	<b>1,390,425</b>	<b>1,921,595</b>	<b>6,014</b>	<b>0.31%</b>	<b>213,897</b>	<b>12.53%</b>
<b>Department Heads</b>								
Salaries and Wages	653,281	650,494	504,518	623,688	(26,806)	-4.12%	(29,593)	-4.53%
Benefits	-	-	31,376	-	-	0.00%	-	0.00%
<b>Subtotal Department Heads</b>	<b>653,281</b>	<b>650,494</b>	<b>535,894</b>	<b>623,688</b>	<b>(26,806)</b>	<b>-4.12%</b>	<b>(29,593)</b>	<b>-4.53%</b>
<b>Non Classroom - School Support Services</b>								
<b>Principals and VPs</b>								
Salaries and Wages	15,126,615	15,272,694	11,376,258	15,738,909	466,215	3.05%	612,294	4.05%
Benefits	1,674,892	1,697,696	1,510,341	1,883,002	185,306	10.92%	208,110	12.43%
Professional Development	159,475	226,147	63,675	117,399	(108,748)	-48.09%	(42,076)	-26.38%
Supplies and Services	1,500	1,500	7,748	1,500	-	0.00%	-	0.00%
Other Expenses	100,755	100,755	80,575	127,735	26,980	26.78%	26,980	26.78%
<b>Subtotal Principals and VPs</b>	<b>17,063,237</b>	<b>17,298,792</b>	<b>13,038,597</b>	<b>17,868,545</b>	<b>569,753</b>	<b>3.29%</b>	<b>805,308</b>	<b>4.72%</b>
<b>School Office</b>								
Salaries and Wages	7,016,161	7,056,603	5,870,079	7,084,488	27,885	0.40%	68,327	0.97%
Benefits	2,175,196	2,111,233	1,676,552	2,189,111	77,878	3.69%	13,915	0.64%
Professional Development	-	-	-	-	-	0.00%	-	0.00%
Supplies and Services	533,000	543,000	679,968	533,000	(10,000)	-1.84%	-	0.00%
Rental Expenses	-	-	289	-	-	0.00%	-	0.00%
Fees and Contract Services	55,529	30,529	6,367	20,529	(10,000)	-32.76%	(35,000)	-63.03%
Other Expenses	-	-	-	-	-	0.00%	-	0.00%
<b>Subtotal School Office</b>	<b>9,779,886</b>	<b>9,741,365</b>	<b>8,233,255</b>	<b>9,827,128</b>	<b>85,763</b>	<b>0.88%</b>	<b>47,242</b>	<b>0.48%</b>
<b>Coordinators and Consultants</b>								
Salaries and Wages	3,778,183	3,781,956	2,803,516	3,628,174	(153,782)	-4.07%	(150,009)	-3.97%
Benefits	573,831	550,846	389,067	550,904	58	0.01%	(22,927)	-4.00%
Professional Development	-	-	-	-	-	0.00%	-	0.00%
Supplies and Services	148,598	202,398	73,041	183,899	(18,499)	-9.14%	35,301	23.76%
Rental Expenses	4,000	4,000	3,618	4,000	-	0.00%	-	0.00%
Fees and Contract Services	14,296	8,296	1,646	11,775	3,479	41.94%	(2,521)	-17.63%
Other Expenses	116,002	92,897	79,963	100,271	7,374	7.94%	(15,731)	-13.56%
<b>Subtotal Coordinators and Consultants</b>	<b>4,634,910</b>	<b>4,640,393</b>	<b>3,350,851</b>	<b>4,479,023</b>	<b>(161,370)</b>	<b>-3.48%</b>	<b>(155,887)</b>	<b>-3.36%</b>
<b>Subtotal School Support Services</b>								
Recoverable Salaries and Benefits	805,206	813,984	656,771	813,984	-	0.00%	8,778	1.09%
Salaries and Wages	113,750	115,024	110,267	115,890	866	0.75%	2,140	1.88%
Benefits	-	-	-	-	-	0.00%	-	0.00%
<b>Subtotal Recoverable Salaries and Benefits</b>	<b>805,206</b>	<b>813,984</b>	<b>656,771</b>	<b>813,984</b>	<b>866</b>	<b>0.09%</b>	<b>10,918</b>	<b>1.19%</b>
<b>Total Instruction</b>	<b>\$ 342,615,401</b>	<b>\$ 344,412,229</b>	<b>\$ 262,745,052</b>	<b>\$ 345,681,951</b>	<b>\$ 1,269,722</b>	<b>0.37%</b>	<b>\$ 3,066,550</b>	<b>0.90%</b>

**Halton Catholic District School Board**  
**Special Education Expenses**  
**2026/2027 Proposed Budget**

	2025/2026	2025/2026	May 31, 2026	2026/2027	Year over Year Change		Year over Year Change	
	Budget	Revised	Actuals	Proposed	vs. 2025-26 Revised Estimates		vs. 2025-26 Budget Estimates	
	Estimates	Estimates		Budget	\$	%	\$	%
	(in PSAB Format)	(in PSAB Format)	(in PSAB Format)	(in PSAB Format)				
<b>Classroom Teachers</b>								
Salaries and Wages	\$ 21,417,151	\$ 21,336,290	\$ 16,658,279	\$ 21,704,659	\$ 368,369	1.73%	\$ 287,508	1.34%
Benefits	2,827,353	2,826,355	2,088,526	2,884,527	58,172	2.06%	57,174	2.02%
Supplies and Services	40,000	40,000	43,070	40,000	-	0.00%	-	0.00%
<b>Subtotal Classroom Teachers</b>	<b>24,284,504</b>	<b>24,202,645</b>	<b>18,789,875</b>	<b>24,629,186</b>	<b>426,541</b>	<b>1.76%</b>	<b>344,682</b>	<b>1.42%</b>
<b>Occasional Teachers</b>								
Salaries and Wages	2,684,797	2,478,593	2,214,721	2,600,862	122,269	4.93%	(83,935)	-3.13%
Benefits	291,178	274,262	232,972	279,124	4,862	1.77%	(12,054)	-4.14%
<b>Subtotal Occasional Teachers</b>	<b>2,975,975</b>	<b>2,752,855</b>	<b>2,447,693</b>	<b>2,879,986</b>	<b>127,131</b>	<b>4.62%</b>	<b>(95,989)</b>	<b>-3.23%</b>
<b>Educational Assistants</b>								
Salaries and Wages	23,618,002	24,152,226	21,960,990	23,447,097	(705,129)	-2.92%	(170,905)	-0.72%
Benefits	8,459,041	8,050,549	6,488,000	8,634,993	584,444	7.26%	175,952	2.08%
<b>Subtotal Educational Assistants</b>	<b>32,077,043</b>	<b>32,202,775</b>	<b>28,448,990</b>	<b>32,082,090</b>	<b>(120,685)</b>	<b>-0.37%</b>	<b>5,047</b>	<b>0.02%</b>
<b>Textbooks and Supplies</b>								
Supplies and Services	931,907	911,627	368,409	612,281	(299,346)	-32.84%	(319,626)	-34.30%
Fees and Contract Services	69,800	173,800	109,975	195,050	21,250	12.23%	125,250	179.44%
Other Expenses	1,000	1,500	4,761	1,700	200	13.33%	700	70.00%
<b>Subtotal Textbooks and Supplies</b>	<b>1,002,707</b>	<b>1,086,927</b>	<b>483,145</b>	<b>809,031</b>	<b>(277,896)</b>	<b>-25.57%</b>	<b>(193,676)</b>	<b>-19.32%</b>
<b>Computers</b>								
Supplies and Services	1,326,000	1,359,530	839,131	982,000	(377,530)	-27.77%	(344,000)	-25.94%
<b>Subtotal Computers</b>	<b>1,326,000</b>	<b>1,359,530</b>	<b>839,131</b>	<b>982,000</b>	<b>(377,530)</b>	<b>-27.77%</b>	<b>(344,000)</b>	<b>-25.94%</b>
<b>Professionals, Paraprofessionals and Technicians</b>								
Salaries and Wages	3,980,432	3,998,796	2,950,141	4,207,394	208,598	5.22%	226,962	5.70%
Benefits	991,988	979,900	716,136	1,048,060	68,160	6.96%	56,072	5.65%
Supplies and Services	90,730	84,730	25,446	81,748	(2,982)	-3.52%	(8,982)	-9.90%
Fees and Contract Services	60,250	55,250	42,525	55,250	-	0.00%	(5,000)	-8.30%
<b>Subtotal Professionals, Paraprofessionals and Technicians</b>	<b>5,123,400</b>	<b>5,118,676</b>	<b>3,734,248</b>	<b>5,392,452</b>	<b>273,776</b>	<b>5.35%</b>	<b>269,052</b>	<b>5.25%</b>
<b>Staff Development</b>								
Salaries and Wages	103,500	103,500	89,733	101,000	(2,500)	-2.42%	(2,500)	-2.42%
Benefits	11,050	11,050	8,048	10,800	(250)	-2.26%	(250)	-2.26%
Professional Development	71,105	78,032	54,762	68,975	(9,057)	-11.61%	(2,130)	-3.00%
<b>Subtotal Staff Development</b>	<b>185,655</b>	<b>192,582</b>	<b>152,543</b>	<b>180,775</b>	<b>(11,807)</b>	<b>-6.13%</b>	<b>(4,880)</b>	<b>-2.63%</b>
<b>Department Heads</b>								
Salaries and Wages	-	-	1,845	-	-	0.00%	-	0.00%
Benefits	-	-	178	-	-	0.00%	-	0.00%
<b>Subtotal Department Heads</b>	<b>-</b>	<b>-</b>	<b>2,023</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>0.00%</b>
<b>Coordinators and Consultants</b>								
Salaries and Wages	1,810,338	1,707,835	1,296,323	1,750,149	42,314	2.48%	(60,189)	-3.32%
Benefits	269,326	261,279	194,748	253,984	(7,295)	-2.79%	(15,342)	-5.70%
Professional Development	-	-	-	-	-	0.00%	-	0.00%
Supplies and Services	15,825	15,825	13,990	16,825	1,000	6.32%	1,000	6.32%
Fees and Contract Services	-	-	-	-	-	0.00%	-	0.00%
Other Expenses	2,000	2,000	75	-	(2,000)	-100.00%	(2,000)	-100.00%
<b>Subtotal Coordinators and Consultants</b>	<b>2,097,489</b>	<b>1,986,939</b>	<b>1,505,136</b>	<b>2,020,958</b>	<b>34,019</b>	<b>1.71%</b>	<b>(76,531)</b>	<b>-3.65%</b>
<b>Total Special Education Expenses</b>	<b>\$ 69,072,773</b>	<b>\$ 68,902,929</b>	<b>\$ 56,402,784</b>	<b>\$ 68,976,478</b>	<b>\$ 73,549</b>	<b>0.11%</b>	<b>\$ (96,295)</b>	<b>-0.14%</b>

**Halton Catholic District School Board  
Board Administration and Governance Expenses  
2026/2027 Proposed Budget**

Appendix B-5

	2025/2026	2025/2026	May 31, 2026	2026/2027	Year over Year Change		Year over Year Change	
	Budget	Revised	Actuals	Proposed	vs. 2025-26 Revised Estimates		vs. 2025-26 Budget Estimates	
	Estimates	Estimates	(in PSAB Format)	Budget	\$	%	\$	%
	(in PSAB Format)	(in PSAB Format)	(in PSAB Format)	(in PSAB Format)				
<b>Trustees</b>								
Salaries and Wages	\$ 133,566	\$ 133,566	\$ 95,244	\$ 133,566	\$ -	0.00%	\$ -	0.00%
Benefits	8,085	8,085	6,133	8,085	-	0.00%	-	0.00%
Professional Development	48,500	48,500	21,801	6,500	(42,000)	-86.60%	(42,000)	-86.60%
Supplies and Services	9,700	9,700	12,400	1,200	(8,500)	-87.63%	(8,500)	-87.63%
Fees and Contract Services	-	-	-	-	-	0.00%	-	0.00%
Other Expenses	100,000	100,000	609	20,000	(80,000)	-80.00%	(80,000)	-80.00%
<b>Subtotal Trustees</b>	<b>\$ 299,851</b>	<b>\$ 299,851</b>	<b>\$ 136,187</b>	<b>\$ 169,351</b>	<b>\$ (130,500)</b>	<b>-43.52%</b>	<b>\$ (130,500)</b>	<b>-43.52%</b>
<b>Director and Supervisory Officers</b>								
Salaries & Benefits	1,717,680	1,717,680	1,423,469	1,728,480	10,800	0.63%	10,800	0.63%
Benefits	268,381	267,984	215,620	270,610	2,626	0.98%	2,229	0.83%
Professional Development	71,500	69,800	48,069	75,400	5,600	8.02%	3,900	5.45%
Supplies and Services	33,025	29,550	17,790	30,450	900	3.05%	(2,575)	-7.80%
Other Expenses	10,000	10,000	364	10,000	-	0.00%	-	0.00%
<b>Subtotal Director and Supervisory Officers</b>	<b>\$ 2,100,586</b>	<b>\$ 2,095,014</b>	<b>\$ 1,705,312</b>	<b>\$ 2,114,940</b>	<b>\$ 19,926</b>	<b>0.95%</b>	<b>\$ 14,354</b>	<b>0.68%</b>
<b>Board Administration</b>								
Salaries and Wages	8,392,444	8,527,385	6,028,003	8,131,289	(396,096)	-4.64%	(261,155)	-3.11%
Benefits	2,252,709	2,248,216	1,670,489	2,135,071	(113,145)	-5.03%	(117,638)	-5.22%
Professional Development	146,513	146,513	56,537	124,713	(21,800)	-14.88%	(21,800)	-14.88%
Supplies and Services	1,061,558	1,063,558	587,505	1,054,809	(8,749)	-0.82%	(6,749)	-0.64%
Rental Expenses	75,000	75,000	80,456	58,000	(17,000)	-22.67%	(17,000)	-22.67%
Fees and Contract Services	1,381,368	1,350,187	938,395	1,278,343	(71,844)	-5.32%	(103,025)	-7.46%
Other Expenses	325,982	427,162	271,945	185,572	(241,590)	-56.56%	(140,410)	-43.07%
<b>Subtotal Board Administration</b>	<b>\$ 13,635,574</b>	<b>\$ 13,838,021</b>	<b>\$ 9,633,330</b>	<b>\$ 12,967,797</b>	<b>(870,224)</b>	<b>-6.29%</b>	<b>(667,777)</b>	<b>-4.90%</b>
<b>Total Board Administration &amp; Governance</b>	<b>\$ 16,036,011</b>	<b>\$ 16,232,886</b>	<b>\$ 11,474,829</b>	<b>\$ 15,252,088</b>	<b>\$ (980,798)</b>	<b>-6.04%</b>	<b>\$ (783,923)</b>	<b>-4.89%</b>

**Halton Catholic District School Board  
Pupil Accommodation Expenses  
2026/2027 Proposed Budget**

	2025/2026	2025/2026	May 31, 2026	2026/2027	Year over Year Change		Year over Year Change	
	Budget	Revised	Actuals	Proposed	vs. 2025-26 Revised Estimates		vs. 2025-26 Budget Estimates	
	Estimates	Estimates		Budget	\$	%	\$	%
	(in PSAB Format)	(in PSAB Format)	(in PSAB Format)	(in PSAB Format)				
<b>School Operations and Maintenance</b>								
Salaries and Wages	\$ 11,025,007	\$ 10,900,898	\$ 7,698,348	\$ 10,742,156	\$ (158,742)	-1.46%	\$ (282,851)	-2.57%
Benefits	3,146,896	3,012,178	2,151,239	3,084,720	72,542	2.41%	(62,176)	-1.98%
Professional Development	46,540	46,540	19,607	46,540	-	0.00%	-	0.00%
Supplies and Services	17,484,272	17,619,646	12,777,151	17,711,581	91,935	0.52%	227,309	1.30%
Rental Expenses	76,443	88,443	59,325	88,443	-	0.00%	12,000	15.70%
Fees and Contract Services	9,685,708	9,638,677	7,330,666	9,789,757	151,080	1.57%	104,049	1.07%
Other Expenses	255,023	255,063	31,842	120,123	(134,940)	-52.90%	(134,900)	-52.90%
<b>Subtotal School Operations and Maintenance</b>	<b>41,719,889</b>	<b>41,561,445</b>	<b>30,068,178</b>	<b>41,583,320</b>	<b>21,875</b>	<b>0.05%</b>	<b>(136,569)</b>	<b>-0.33%</b>
<b>Other Pupil Accommodation</b>								
Interest Charges on Capital	3,629,964	3,629,964	3,306,017	3,014,543	(615,421)	-16.95%	(615,421)	-16.95%
Rental Expenses	1,451,775	1,451,775	1,137,771	1,451,775	-	0.00%	-	0.00%
Fees and Contract Services	1,500,000	1,500,000	178,800	1,500,000	-	0.00%	-	0.00%
Other Expenses	-	-	1,148,047	2,070,000	2,070,000	0.00%	2,070,000	0.00%
<b>Subtotal Other Pupil Accommodation</b>	<b>6,581,739</b>	<b>6,581,739</b>	<b>5,770,635</b>	<b>8,036,318</b>	<b>1,454,579</b>	<b>22.10%</b>	<b>1,454,579</b>	<b>22.10%</b>
<b>Total Pupil Accommodation</b>	<b>\$ 48,301,628</b>	<b>\$ 48,143,184</b>	<b>\$ 35,838,813</b>	<b>\$ 49,619,638</b>	<b>\$ 2,952,908</b>	<b>6.13%</b>	<b>\$ 2,636,020</b>	<b>5.46%</b>

**Halton Catholic District School Board  
Continuing Education Expenses  
2026/2027 Proposed Budget**

	2025/2026	2025/2026	May 31, 2026	2026/2027	Year over Year Change		Year over Year Change	
	Budget	Revised	Actuals	Proposed	vs. 2025-26 Revised Estimates		vs. 2025-26 Budget Estimates	
	Estimates	Estimates		Budget	\$	%	\$	%
	(in PSAB Format)	(in PSAB Format)	(in PSAB Format)	(in PSAB Format)				
<b>Continuing Education</b>								
Salaries & Wages	\$ 5,384,802	\$ 5,584,367	\$ 3,579,667	\$ 5,299,241	\$ (285,126)	-5.11%	\$ (85,561)	-1.59%
Employee Benefits	756,104	728,575	522,357	680,475	(48,100)	-6.60%	(75,629)	-10.00%
Staff Development	10,430	12,960	6,348	11,705	(1,255)	-9.68%	1,275	12.22%
Supplies and Services	163,653	164,527	139,115	115,406	(49,121)	-29.86%	(48,247)	-29.48%
Rental Expense	1,346,339	1,348,421	489,138	1,188,083	(160,338)	-11.89%	(158,256)	-11.75%
Fees & Contractual Services	42,615	43,055	39,839	4,644	(38,411)	-89.21%	(37,971)	-89.10%
Other Expenses	9,870	15,869	32,104	15,519	(350)	-2.21%	5,649	57.23%
<b>Total Continuing Education</b>	<b>\$ 7,713,813</b>	<b>\$ 7,897,774</b>	<b>\$ 4,808,568</b>	<b>\$ 7,315,073</b>	<b>\$ (582,701)</b>	<b>-7.38%</b>	<b>\$ (398,740)</b>	<b>-5.17%</b>

**Halton Catholic District School Board  
Transportation Expenses  
2026/2027  
Proposed Budget**

**Transportation - General**

	2025/2026 Budget Estimates (in PSAB Format)	2025/2026 Revised Estimates (in PSAB Format)	May 31, 2026 Actuals (in PSAB Format)	2026/2027 Proposed Budget (in PSAB Format)	Year over Year Change vs. 2025-26 Revised Estimates		Year over Year Change vs. 2025-26 Budget Estimates	
					\$	%	\$	%
Salaries and Wages	\$ 929,587	\$ 961,554	\$ -	\$ 952,096	\$ (9,458)	-0.98%	\$ 22,509	2.42%
Benefits	133,526	130,557	-	136,143	5,586	4.28%	2,617	1.96%
Professional Development	5,151	4,196	-	4,846	650	15.49%	(305)	-5.92%
Supplies and Services	52,931	54,661	-	43,630	(11,031)	-20.18%	(9,301)	-17.57%
Rental Expenses	27,568	27,764	-	27,764	-	0.00%	196	0.71%
Fees and Contract Services	10,466,652	10,496,410	10,610,790	10,842,507	346,097	3.30%	375,855	3.59%
Other Expenses	35,853	29,556	-	29,556	-	0.00%	(6,297)	-17.56%
<b>Subtotal Transportation - General</b>	<b>11,651,268</b>	<b>11,704,698</b>	<b>10,610,790</b>	<b>12,036,542</b>	<b>331,844</b>	<b>2.84%</b>	<b>385,274</b>	<b>3.31%</b>
<b>Transportation - Provincial Schools</b>								
Fees and Contract Services	138,400	83,500	-	77,300	(6,200)	-7.43%	(61,100)	-44.15%
<b>Total Transportation</b>	<b>\$ 11,789,668</b>	<b>\$ 11,788,198</b>	<b>\$ 10,610,790</b>	<b>\$ 12,113,842</b>	<b>325,644</b>	<b>2.76%</b>	<b>324,174</b>	<b>2.75%</b>

**Halton Catholic District School Board  
Summary of Expenses by Expense Type  
2026/2027 Budget Estimates**

Appendix C

	2025/2026 Budget Estimates	% of total budget	2025/2026 Revised Estimates	% of total budget	2026/2027 Proposed Budget	% of total budget	Year over Year Change vs. 2025-26 Revised Estimates		Year over Year Change vs. 2025-26 Budget Estimates	
							\$	%	\$	%
<b>Operating</b>										
Salary & Wages	\$ 365,807,499	74.3%	\$ 368,259,760	74.5%	\$ 367,302,891	74.0%	\$ (956,869)	-0.3%	\$ 1,495,392	0.4%
Employee Benefits	64,224,985	13.0%	62,462,153	12.6%	65,029,691	13.1%	2,567,538	4.1%	804,706	1.3%
<b>Total Salaries and Benefits</b>	<b>430,032,484</b>	<b>87.4%</b>	<b>430,721,913</b>	<b>87.2%</b>	<b>432,332,582</b>	<b>87.2%</b>	<b>1,610,669</b>	<b>0.4%</b>	<b>2,300,098</b>	<b>0.5%</b>
Professional Development	1,309,162	0.3%	1,495,732	0.3%	1,107,883	0.2%	(387,849)	-25.9%	(201,279)	-15.4%
Supplies & Services	31,510,839	6.4%	32,050,306	6.5%	31,406,689	6.3%	(643,617)	-2.0%	(104,150)	-0.3%
Rentals & Leases	2,981,125	0.6%	2,995,403	0.6%	2,818,065	0.6%	(177,338)	-5.9%	(163,060)	-5.5%
Fees & Contract Services	24,995,842	5.1%	25,016,109	5.1%	25,436,630	5.1%	420,521	1.7%	440,788	1.8%
Other	1,327,928	0.3%	1,725,824	0.3%	2,969,719	0.6%	1,243,895	72.1%	1,641,791	123.6%
<b>Total Other Operating</b>	<b>62,124,896</b>	<b>12.6%</b>	<b>63,283,374</b>	<b>12.8%</b>	<b>63,738,986</b>	<b>12.8%</b>	<b>455,612</b>	<b>0.7%</b>	<b>1,614,090</b>	<b>2.6%</b>
<b>Total Operating</b>	<b>492,157,380</b>	<b>100.0%</b>	<b>494,005,287</b>	<b>100.0%</b>	<b>496,071,568</b>	<b>100.0%</b>	<b>2,066,281</b>	<b>0.4%</b>	<b>3,914,188</b>	<b>0.8%</b>
<b>Capital</b>										
Interest on Capital	3,629,964	0.7%	3,629,964	0.7%	3,014,543	0.6%	(615,421)	-17.0%	(615,421)	-17.0%
<b>Total Capital</b>	<b>3,629,964</b>	<b>100.0%</b>	<b>3,629,964</b>	<b>100.0%</b>	<b>3,014,543</b>	<b>100.0%</b>	<b>(615,421)</b>	<b>-17.0%</b>	<b>(615,421)</b>	<b>-17.0%</b>
<b>PSAB Adjustments</b>										
School Generated Funds	15,100,000	39.6%	15,100,000	38.5%	15,100,000	37.7%	-	0.0%	-	0.0%
Amortization expenses	23,219,369	60.8%	24,231,215	61.8%	24,905,588	62.2%	674,373	2.8%	1,686,219	7.3%
Asset retirement obligation expenses	127,983	0.3%	127,983	0.3%	168,110	0.4%	40,127	31.4%	40,127	31.4%
Increase in Employee Future Benefits	(77,432)	-0.2%	(77,432)	-0.2%	-	0.0%	77,432	-100.0%	77,432	-100.0%
(Decrease) in Accrued Interest on Debenture	(194,172)	-0.5%	(194,172)	-0.5%	(137,912)	-0.3%	56,260	-29.0%	56,260	-29.0%
	<b>(271,604)</b>	<b>-0.7%</b>	<b>(271,604)</b>	<b>-0.7%</b>	<b>(137,912)</b>	<b>-0.3%</b>	<b>133,692</b>	<b>-49.2%</b>	<b>133,692</b>	<b>-49.2%</b>
<b>Total PSAB Adjustments</b>	<b>38,175,748</b>	<b>7.8%</b>	<b>39,187,594</b>	<b>100.0%</b>	<b>40,035,786</b>	<b>100.0%</b>	<b>848,192</b>	<b>2.2%</b>	<b>1,860,038</b>	<b>4.9%</b>
<b>Total Expenses</b>	<b>\$ 533,963,092</b>	<b>100.0%</b>	<b>\$ 536,822,845</b>	<b>100.0%</b>	<b>\$ 539,121,897</b>	<b>100.0%</b>	<b>\$ 2,299,052</b>	<b>0.4%</b>	<b>\$ 5,158,805</b>	<b>1.0%</b>

**Halton Catholic District School Board  
Average Daily Enrolment (ADE)  
2026/2027 Proposed Budget**

Appendix D

	2026/2027 Proposed Budget				2025/2026 REVISED ESTIMATES				2025/2026 ORIGINAL ESTIMATES				2024/2025 Actual ADE
	Projected FTE Oct 31/26	Projected FTE Mar 31/27	Projected ADE	% Change	Actual FTE Oct 31/25	Projected FTE Mar 31/26	Projected ADE	% Change	Projected FTE Oct 31/25	Projected FTE Mar 31/26	Original ADE	% Change	
	JK	1,581.00	1,597.00	1,589.00	-7.9%	1,717.00	1,735.00	1,726.00	4.8%	1,640.00	1,653.00	1,646.50	
SK	1,824.00	1,842.00	1,833.00	-0.8%	1,840.00	1,856.00	1,848.00	-0.2%	1,845.00	1,859.00	1,852.00	5.7%	1,751.50
Gr. 1 to 3	5,910.00	5,947.00	5,928.50	-0.7%	5,954.00	5,987.00	5,970.50	-0.1%	5,961.00	5,991.00	5,976.00	-3.8%	6,213.50
Gr. 4 to Gr. 6	6,794.00	6,845.00	6,819.50	-3.3%	7,032.00	7,079.00	7,055.50	-0.6%	7,082.00	7,117.00	7,099.50	-1.3%	7,190.50
Gr. 7 to Gr. 8	4,996.00	5,005.00	5,000.50	-0.7%	5,029.00	5,038.00	5,033.50	0.4%	5,014.00	5,012.00	5,013.00	-0.5%	5,036.00
Gr. 4 to Gr. 8	11,790.00	11,850.00	11,820.00	-2.2%	12,061.00	12,117.00	12,089.00	-0.2%	12,096.00	12,129.00	12,112.50	-0.9%	12,226.50
Elementary Day School Enrolment	21,105.00	21,236.00	21,170.50	-2.1%	21,572.00	21,695.00	21,633.50	0.2%	21,542.00	21,632.00	21,587.00	-1.5%	21,907.00
Secondary Day School Enrolment	15,304.84	15,183.32	15,244.08	2.3%	14,960.36	14,837.25	14,898.81	0.4%	14,884.86	14,784.65	14,834.76	3.9%	14,280.35
Total Day School ADE	36,409.84	36,419.32	36,414.58	-0.3%	36,532.36	36,532.25	36,532.31	0.3%	36,426.86	36,416.65	36,421.76	0.6%	36,187.35

Notes: ADE - Average Daily Enrolment

3,574.00

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  
2026/2027 Proposed Budget

	2025-26			Year over Year Change		Year over Year Change	
	2025-26	2025-26	2026-27	vs. 2025-26 Revised Estimates		vs. 2025-26 Budget Estimates	
	Estimates	Revised Estimates	Estimates	\$	%	\$	%
<b>Enrolment</b>							
JK / SK	3,498.50	3,574.00	3,422.00	(152.00)	-4.25%	(76.50)	-2.19%
Grade 1 to 3	5,976.00	5,970.50	5,928.50	(42.00)	-0.70%	(47.50)	-0.79%
Grade 4 to 8	12,112.50	12,089.00	11,820.00	(269.00)	-2.23%	(292.50)	-2.41%
Total Elementary	21,587.00	21,633.50	21,170.50	(463.00)	-2.14%	(416.50)	-1.93%
Secondary	14,834.76	14,898.81	15,244.08	345.27	2.32%	409.32	2.76%
<b>Total Enrolment</b>	<b>36,421.76</b>	<b>36,532.31</b>	<b>36,414.58</b>	<b>(117.73)</b>	<b>-0.32%</b>	<b>(7.18)</b>	<b>-0.02%</b>
<b>Operating Funding</b>							
Classroom Staffing Fund							
Per Pupil Allocation	\$ 210,423,261	\$ 211,168,188	\$ 210,462,662	-\$ 705,526	-0.33%	\$ 39,401	0.02%
Language Classroom Staffing Allocation	12,500,066	12,972,934	10,741,606	(2,231,328)	-17.20%	(1,758,460)	-14.07%
Local Circumstances Staffing Allocation	50,239,536	47,836,944	49,564,908	1,727,964	3.61%	(674,628)	-1.34%
Indigenous Education Classroom Staffing Allocation	50,710	50,710	82,072	31,362	61.85%	31,362	61.85%
Supplementary Staffing Allocation	2,121,055	2,120,498	3,309,653	1,189,155	56.08%	1,188,598	56.04%
	275,334,628	274,149,274	274,160,901	11,627	0.00%	(1,173,727)	-0.43%
Learning Resource Fund							
Per Pupil Allocation	28,745,686	28,841,963	30,422,961	1,580,998	5.48%	1,677,275	5.83%
Language Supports and Local Circumstances Allocation	3,829,596	3,685,980	3,706,477	20,497	0.56%	(123,119)	-3.21%
Indigenous Education Supports Allocation	1,904,904	1,910,429	1,887,623	(22,806)	-1.19%	(17,281)	-0.91%
Mental Health and Wellness Allocation	1,413,257	1,414,645	1,410,408	(4,237)	-0.30%	(2,849)	-0.20%
Student Safety and Well-being Allocation	814,930	817,380	921,834	104,454	12.78%	106,904	13.12%
Continuing Education and Other Programs Allocation	4,127,516	4,678,211	4,845,690	167,479	3.58%	718,174	17.40%
School Management Allocation	29,550,933	29,610,647	29,856,153	245,506	0.83%	305,220	1.03%
Differentiated Supports Allocation	2,376,223	2,377,044	2,872,835	495,791	20.86%	496,612	20.90%
Targeted Learning Allocation	-	-	913,934	913,934	100.00%	913,934	100.00%
	72,763,045	73,336,299	76,837,915	3,501,616	4.77%	4,074,870	5.60%
Special Education Fund	60,469,237	60,580,346	60,945,735	365,389	0.60%	476,498	0.79%
School Facilities Fund	42,324,155	42,553,322	42,920,908	367,586	0.86%	596,753	1.41%
Student Transportation Fund	12,390,572	12,315,204	12,775,272	460,068	3.74%	384,700	3.10%
School Board Administration Fund	11,445,136	11,440,290	11,887,984	447,694	3.91%	442,848	3.87%
<b>Total Allocations for Operating Purposes</b>	<b>\$ 474,726,773</b>	<b>\$ 474,374,735</b>	<b>\$ 479,528,715</b>	<b>\$ 5,153,980</b>	<b>1.09%</b>	<b>\$ 4,801,942</b>	<b>1.01%</b>
Amounts to balance 2023-24 GSN Amount							
Debt Charges Allocation	3,672,600	3,909,600	3,091,242	(818,358)	-20.93%	(581,358)	-15.83%
	478,399,373	478,284,335	482,619,957	4,335,622	0.91%	4,220,584	0.88%
Deduct:							
Minor Tangible Capital Assets (mTCA)	11,868,169	11,859,368	11,988,218	128,850	1.09%	120,049	1.01%
<b>Total Operating Allocation after mTCA Adjustment</b>	<b>\$ 466,531,204</b>	<b>\$ 466,424,967</b>	<b>\$ 470,631,739</b>	<b>\$ 4,206,772</b>	<b>0.90%</b>	<b>\$ 4,100,535</b>	<b>0.88%</b>
<b>Capital Grants</b>							
Capital Grants	26,107,695	25,219,545	68,351,653	43,132,108	171.03%	42,243,958	161.81%
School Renewal Allocation	4,950,315	4,972,130	4,990,348	18,218	0.37%	40,033	0.81%
Temporary Accommodation	1,729,200	1,729,200	1,521,000	(208,200)	-12.04%	(208,200)	-12.04%
Minor Tangible Capital Assets	11,868,169	11,859,368	11,988,218	128,850	1.09%	120,049	1.01%
<b>Total Allocations for Capital Purposes</b>	<b>\$ 44,655,379</b>	<b>\$ 43,780,243</b>	<b>\$ 86,851,219</b>	<b>\$ 43,070,976</b>	<b>98.38%</b>	<b>\$ 42,195,840</b>	<b>94.49%</b>
<b>Total Funding Allocation</b>	<b>\$ 511,186,583</b>	<b>\$ 510,205,210</b>	<b>\$ 557,482,958</b>	<b>\$ 47,277,748</b>	<b>9.27%</b>	<b>\$ 46,296,375</b>	<b>9.06%</b>

**Halton Catholic District School Board  
Capital Budget  
2026/2027 Proposed Budget**

Projects	Total Estimated Project Budget	Total 2026/2027 Expenses	Funding Sources					Total Funding
			Capital Priorities	Child Care Capital	School Condition Improvement	School Renewal	Other*	
St. Josephine Bakhita (Milton #9) CES	\$ 20,204,694							\$ -
St. Kateri Tekakwitha CSS	63,576,692	866,852					866,852	866,852
St. Cecilia (North Oakville #4) CES	23,400,157	25,499					25,499	25,499
Milton #11 CES	31,902,194	25,000,000	25,000,000					25,000,000
Georgetown West CES	20,879,121	10,000,000	10,000,000					10,000,000
Our Lady of Victory CES	9,909,811	5,000,000	5,000,000					5,000,000
North Oakville #3	28,927,069	10,000,000	10,000,000					10,000,000
School Improvement Projects	23,502,653	23,502,653			18,351,653	3,615,000	1,536,000	23,502,653
<b>TOTAL</b>	<b>\$ 222,302,391</b>	<b>\$ 74,395,004</b>	<b>\$ 50,000,000</b>	<b>\$ -</b>	<b>\$ 18,351,653</b>	<b>\$ 3,615,000</b>	<b>\$ 2,428,351</b>	<b>\$ 74,395,004</b>

\* Includes Proceeds of Disposition, Minor TCA and Capital Reserve