SPECIAL MEETING OF THE BOARD
AGENDA

Date: Tuesday, June 23, 2026

Time: 7:00 pm

Location: Catholic Education Centre - Board Room
802 Drury Lane
Burlington, Ontario

Special Board Meeting

Staff Report

2026-27 Budget Estimates (Draft)	Item 4.1
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:
    - The calculation focuses on the Board's core operating position,
    - While also incorporating expanded recognition of costs such as WSIB and employee future benefits, and
    - 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.

TABLE 1: 2026-27 FINANCIAL POSITION AS OF JUNE 16, 2026 (DRAFT)				
DESCRIPTION	OPENING BALANCE	Transfer	IN-YEAR CHANGE	CLOSING BALANCE
Operating Surplus	$ 4,815,496		$ (1,834,053)	$ 2,981,443
Internally Restricted Reserves				
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	-
TOTAL Internally Restricted Reserves	$ 40,119,191	$ -	$ (713,839)	$ 39,405,352
TOTAL ACCUMULATED SURPLUS AVAILABLE FOR COMPLIANCE	**$ 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 31st 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:

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

Resolution#:	*Moved by:* *Seconded by:*
RESOLVED, 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

HALTON CATHOLIC DISTRICT SCHOOL BOARD CDSB

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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	**Is the Board in a Multi-Year Financial Recovery Plan or under Ministry Supervision?**	No / Non
	(If board is in multi-year recovery plan or under ministry supervision then compliance report below does not apply.)	
	Balanced Budget Determination	
2.1.1	In-year Revenues	534,909,027
	.....Schedule 9, item 10.0 - item 4	
2.1.2	In-year Revenues for Land	14,000,000
	.....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	
2.1.3	In-year Revenues for ARO	0
	.....Schedule 3A item 1.5 (col. 4 - col. 3) + Schedule 3A item 1.6 col. 4 + Schedule 9 item 8.51	
2.1	In-year Revenues for compliance purposes	520,909,027
	.....Item 2.1.1 - item 2.1.2 - item 2.1.3	
2.2	In-year Expenses for compliance purposes	523,456,919
	.....Schedule 10ADJ, item 90, col. 30	
2.3	In-year surplus (deficit) for compliance purposes	-2,547,892
	.....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.	SEE BELOW / VOIR CI-DESSOUS
	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 2024-25	6,174,038
	.....2024-2025 Financial Statements, Compliance Report item 2.3	
3.2	In-year surplus/(deficit) for compliance purposes from 2025-26	3
	.....2025-2026 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	479,528,715
	.....Section 1A, item 7	
4.2	1% of operating allocation	4,795,287
4.3	Prior year accumulated surplus available for compliance	44,934,687
	.....Schedule 5, item 3, col. 1, 0 if negative	
4.4	Maximum allowable amount of in-year deficit	4,795,287
	.....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)	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
	Minister Approval Requirement	
6	Is Minister approval required?	No / Non
	.....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.	

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.

In-Year Deficit Elimination Plan

1.0	Is an In-Year Deficit Elimination Plan Required? .....Compliance Report - Balanced In-Year Position Requirement, item 5.1	Yes / Oui
1.1	Is the Board Submitting a New or Updated In-Year Deficit Elimination Plan? (Note 1)	New Plan/Nouveau plan
1.2	If an In-Year Deficit Elimination Plan is required, has the plan been approved by the board?	
1.3	In-year surplus (deficit) for compliance purposes .....Compliance Report - Balanced In-Year Position Requirement, item 2.3	-2,547,892

Table A - Changes in 2027-2028	
col. 1	**col. 2**
Revenue Increase/(Decrease) in 2027-28 - Description	**Revenue Increase/(Decrease) in 2027-28 - Amount of Change**
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
Expense Decrease/(Increase) in 2027-28 - Description	**Expense Decrease/(Increase) in 2027-28 - Amount of Change**
Re-evaluate programing that was previously funded through Responsive Education Programs	331,000
Continue to work with SBCI and the Ministry on rising WSIB costs and the impact on compliance	2,000,000
Reduction in one-time IT costs	220,000
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-

2.0	Planned In-Year Surplus/(Deficit) in 2027-28 .....Item 1.3 + (sum of column 2, Table A)	3,108

In-Year Deficit Elimination Plan

Table B - Changes in 2028-2029 (Note 2)	
col. 1	col. 2
Revenue Increase/(Decrease) in 2028-29 - Description	**Revenue Increase/(Decrease) in 2028-29 - Amount of Change**
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
Expense Decrease/(Increase) in 2028-29 - Description	**Expense Decrease/(Increase) in 2028-29 - Amount of Change**
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-
	-

3.0 Planned In-Year Surplus/(Deficit) in 2028-29 (Note 2) 3,108

.....Item 2.0 + (sum of column 2, Table B)

Note 1: If the board has an in-year deficit for the preceding fiscal year, the plan must be updated to demonstrate that the in-year deficit will be eliminated within one year of the end of the fiscal year of this submission.

Note 2: Table B and item 3.0 are only applicable if "New Plan" is calculated in item 1.1

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	18,006,918
	.....3.44% x Schedule 10ADJ, item 90, column 30	
1.3	Reduction to Limit due to Class Size Non-Compliance	0
	.....(item 1.1 + item 1.2) x 0.00%	
1	**Total School Board Administration Expense Limit**	**20,206,918**
	.....Sum of items 1.1 to 1.3	
	CALCULATION OF NET SCHOOL BOARD ADMINISTRATION EXPENSES	
2.1	Compliance - Total School Board Administration Operating Expenses	15,252,088
	.....(Schedule 10ADJ, col. 30, items 64 + 65 + 66)	
	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	
2.2.4	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	-
	.....Sum of items 2.2.1 to 2.2.6	
2	**Net School Board Administration Expenses**	**15,252,088**
	.....Item 2.1 less item 2.2	
3	**School Board Administration Limit minus Net Expenses**	**4,954,830**
	.....Item 1 less item 2	
4	**School Board Administration Compliance Status**	**COMPLIANT / CONFORME**
	.....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	

Compliance - Facilities and Transportation

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

Appendix B

Halton Catholic District School Board
2026/2027
Proposed Budget Summary

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

Budget Summary	2025-26 Budget Estimates	2026-2027 Proposed Budget	Year over Year Change $	Year over Year Change %
Revenue				
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%
Total Revenue	**$ 546,088,620**	**$ 550,009,027**	**$ 3,920,407**	**1%**
Expenses				
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%
Total Expenses	**$ 533,963,094**	**$ 539,121,897**	**$ 5,158,803**	**1%**
Projected Surplus (Deficit)	**$ 12,125,526**	**$ 10,887,130**	**$ (1,238,396)**	**-10%**

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

Budget Summary	2025-26 Revised Budget	2026-2027 Proposed Budget	Year over Year Change $	Year over Year Change %
Revenue				
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%
Total Revenue	**$ 552,921,044**	**$ 550,009,027**	**$ (2,912,017)**	**-1%**
Expenses				
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%
Total Expenses	**$ 536,564,794**	**$ 539,121,897**	**$ 2,557,103**	**0%**
Projected Surplus (Deficit)	**$ 16,356,250**	**$ 10,887,130**	**$ (5,469,120)**	**-33%**

Halton Catholic District School Board
Revenue
2026/2027 Proposed Budget

Appendix B-1

	2025/2026 Budget Estimates (in PSAB Format)	2025/2026 Revised Estimates (in PSAB Format)	May 31, 2026 Actuals w Commitments (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	
					$	%	$	%
OPERATING REVENUE								
Province of Ontario								
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%
Other Provincial Grants								
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%
Other Revenue								
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%
School Generated Funds Revenue	15,100,000	15,100,000	13,000,264	15,100,000	-	0.00%	-	0.00%
Amortization of Deferred Capital Contribution	21,756,183	22,622,742	16,967,057	23,497,723	874,981	3.87%	1,741,540	8.00%
Total Operating Revenue	**546,088,620**	**552,921,044**	**419,102,871**	**550,009,027**	**(2,912,017)**	**-0.53%**	**3,920,407**	**0.72%**
Available for Compliance								
(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%
Total (Surplus) Deficit Available for Compliance	**-**	**-**	**1,747,587**	**2,547,892**	**2,547,892**	**0.00%**	**2,547,892**	**0.00%**
Unavailable for Compliance								
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%
Total Unavailable for Compliance (Surplus)	**(12,125,526)**	**(16,098,199)**	**(9,060,073)**	**(13,435,022)**	**2,623,050**	**-16.29%**	**(1,349,623)**	**11.13%**
Total Annual (Surplus) Deficit	**(12,125,526)**	**(16,098,199)**	**(7,312,486)**	**(10,887,130)**	**5,170,942**	**-32.12%**	**1,198,269**	**-9.88%**
Total Revenue After PSAB Adjustment	**$ 533,963,094**	**$ 536,822,845**	**$ 411,790,385**	**$ 539,121,897**	**$ 2,258,925**	**0.42%**	**$ 5,118,676**	**0.96%**

Appendix B-2

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

	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 Estimates (in PSAB Format)	Year over Year Change vs. 2025-26 Revised Estimates $	Year over Year Change vs. 2025-26 Revised Estimates %	Year over Year Change vs. 2025-26 Budget Estimates $	Year over Year Change vs. 2025-26 Budget Estimates %
Classroom Instruction								
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%
Subtotal Classroom Instruction (Appendices B-3 & B-4)	**377,193,696**	**378,718,661**	**292,252,959**	**379,532,901**	**814,240**	**0.21%**	**2,339,205**	**0.62%**
Non Classroom - School Support Services								
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%
Subtotal School Support Services	**41,289,335**	**41,565,263**	**30,936,407**	**41,510,727**	**(54,536)**	**-0.13%**	**221,392**	**0.54%**
Recoverable Expenses	**918,956**	**929,008**	**767,038**	**929,874**	**866**	**0.09%**	**10,918**	**1.19%**
Other Non Classroom								
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%
Subtotal Other Non Classroom	**27,825,679**	**28,021,084**	**22,085,619**	**27,365,930**	**(655,154)**	**-2.34%**	**(459,749)**	**-1.65%**
Pupil Accommodation								
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%
Subtotal Pupil Accommodations (Appendix B-6)	**48,301,628**	**48,143,184**	**35,838,813**	**49,619,638**	**1,476,454**	**3.07%**	**1,318,010**	**2.73%**
Other								
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%
	258,051	**258,051**	**189,479**	**127,041**	**(131,010)**	**-50.77%**	**(131,010)**	**-50.77%**
School Generated Funds expenses	**15,100,000**	**15,100,000**	**10,993,458**	**15,100,000**	**-**	**0.00%**	**-**	**0.00%**
Amortization expense	**23,347,353**	**24,359,198**	**18,726,612**	**25,073,698**	**714,500**	**2.93%**	**1,726,345**	**7.39%**
Total Expenses Before PSAB Adjustments	**$ 534,234,698**	**$ 537,094,449**	**$ 411,790,385**	**$ 539,259,809**	**$ 2,165,360**	**0.40%**	**$ 5,025,111**	**0.94%**
PSAB Adjustments								
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%
Total PSAB Adjustment	**(271,604)**	**(271,604)**	**-**	**(137,912)**	**133,692**	**-49.22%**	**133,692**	**-49.22%**
Total Expenses After PSAB Adjustments	**$ 533,963,094**	**$ 536,822,845**	**$ 411,790,385**	**$ 539,121,897**	**$ 2,299,052**	**0.43%**	**$ 5,158,803**	**0.97%**

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

	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	
					$	%	$	%
Classroom Teachers								
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%
Subtotal Classroom Teachers	**256,056,636**	**257,276,868**	**194,607,269**	**258,752,232**	**1,475,364**	**0.57%**	**2,695,596**	**1.05%**
Occasional Teachers								
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%
Subtotal Occasional Teachers	**7,862,210**	**7,313,113**	**5,871,327**	**7,054,229**	**(258,884)**	**-3.54%**	**(807,981)**	**-10.28%**
Early Childhood Educator								
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%
Subtotal Early Childhood Educator	**8,505,204**	**8,449,600**	**7,585,283**	**8,191,764**	**(257,836)**	**-3.05%**	**(313,440)**	**-3.69%**
Textbooks and Supplies								
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%
Subtotal Textbooks and Supplies	**7,382,152**	**7,910,973**	**5,456,286**	**7,291,263**	**(619,710)**	**-7.83%**	**(90,889)**	**-1.23%**
Computers								
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%
Subtotal Computers	**924,380**	**914,710**	**816,875**	**1,298,900**	**384,190**	**42.00%**	**374,520**	**40.52%**
Professionals, Paraprofessionals and Technicians								
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%
Subtotal Professionals, Paraprofessionals and Technicians	**16,103,430**	**16,228,209**	**12,402,414**	**16,292,317**	**64,108**	**0.40%**	**188,887**	**1.17%**
Library and Guidance								
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%
Subtotal 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								
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%
Subtotal Staff Development	**1,707,698**	**1,915,581**	**1,390,425**	**1,921,595**	**6,014**	**0.31%**	**213,897**	**12.53%**
Department Heads								
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%
Subtotal Department Heads	**653,281**	**650,494**	**535,894**	**623,688**	**(26,806)**	**-4.12%**	**(29,593)**	**-4.53%**
Non Classroom - School Support Services								
Principals and VPs								
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%
Subtotal Principals and VPs	**17,063,237**	**17,298,792**	**13,038,597**	**17,868,545**	**569,753**	**3.29%**	**805,308**	**4.72%**
School Office								
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%
Subtotal School Office	**9,779,886**	**9,741,365**	**8,233,255**	**9,827,128**	**85,763**	**0.88%**	**47,242**	**0.48%**
Coordinators and Consultants								
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%
Subtotal Coordinators and Consultants	**4,634,910**	**4,640,393**	**3,350,851**	**4,479,023**	**(161,370)**	**-3.48%**	**(155,887)**	**-3.36%**
Subtotal School Support Services								
Recoverable Salaries and Benefits								
Salaries and Wages	805,206	813,984	656,771	813,984	-	0.00%	8,778	1.09%
Benefits	113,750	115,024	110,267	115,890	866	0.75%	2,140	1.88%
	918,956	**929,008**	**767,038**	**929,874**	**866**	**0.09%**	**10,918**	**1.19%**
Total Instruction	**$ 342,615,401**	**$ 344,412,229**	**$ 262,745,052**	**$ 345,681,951**	**$ 1,269,722**	**0.37%**	**$ 3,066,550**	**0.90%**

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

	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 $	%
Classroom Teachers								
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%
Subtotal Classroom Teachers	**24,284,504**	**24,202,645**	**18,789,875**	**24,629,186**	**426,541**	**1.76%**	**344,682**	**1.42%**
Occasional Teachers								
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%
Subtotal Occasional Teachers	**2,975,975**	**2,752,855**	**2,447,693**	**2,879,986**	**127,131**	**4.62%**	**(95,989)**	**-3.23%**
Educational Assistants								
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%
Subtotal Educational Assistants	**32,077,043**	**32,202,775**	**28,448,990**	**32,082,090**	**(120,685)**	**-0.37%**	**5,047**	**0.02%**
Textbooks and Supplies								
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%
Subtotal Textbooks and Supplies	**1,002,707**	**1,086,927**	**483,145**	**809,031**	**(277,896)**	**-25.57%**	**(193,676)**	**-19.32%**
Computers								
Supplies and Services	1,326,000	1,359,530	839,131	982,000	(377,530)	-27.77%	(344,000)	-25.94%
Subtotal Computers	**1,326,000**	**1,359,530**	**839,131**	**982,000**	**(377,530)**	**-27.77%**	**(344,000)**	**-25.94%**
Professionals, Paraprofessionals and Technicians								
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%
Subtotal Professionals, Paraprofessionals and Technicians	**5,123,400**	**5,118,676**	**3,734,248**	**5,392,452**	**273,776**	**5.35%**	**269,052**	**5.25%**
Staff Development								
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%
Subtotal Staff Development	**185,655**	**192,582**	**152,543**	**180,775**	**(11,807)**	**-6.13%**	**(4,880)**	**-2.63%**
Department Heads								
Salaries and Wages	-	-	1,845	-	-	0.00%	-	0.00%
Benefits	-	-	178	-	-	0.00%	-	0.00%
Subtotal Department Heads	**-**	**-**	**2,023**	**-**	**-**	**0.00%**	**-**	**0.00%**
Coordinators and Consultants								
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%
Subtotal Coordinators and Consultants	**2,097,489**	**1,986,939**	**1,505,136**	**2,020,958**	**34,019**	**1.71%**	**(76,531)**	**-3.65%**
Total Special Education Expenses	**$ 69,072,773**	**$ 68,902,929**	**$ 56,402,784**	**$ 68,976,478**	**$ 73,549**	**0.11%**	**$ (96,295)**	**-0.14%**

Appendix B-5

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

	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 Revised Estimates %	Year over Year Change vs. 2025-26 Budget Estimates $	Year over Year Change vs. 2025-26 Budget Estimates %
Trustees								
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%
Subtotal Trustees	**$ 299,851**	**$ 299,851**	**$ 136,187**	**$ 169,351**	**$ (130,500)**	**-43.52%**	**$ (130,500)**	**-43.52%**
Director and Supervisory Officers								
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%
Subtotal Director and Supervisory Officers	**$ 2,100,586**	**$ 2,095,014**	**$ 1,705,312**	**$ 2,114,940**	**$ 19,926**	**0.95%**	**$ 14,354**	**0.68%**
Board Administration								
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%
Subtotal Board Administration	**$ 13,635,574**	**$ 13,838,021**	**$ 9,633,330**	**$ 12,967,797**	**(870,224)**	**-6.29%**	**(667,777)**	**-4.90%**
Total Board Administration & Governance	**$ 16,036,011**	**$ 16,232,886**	**$ 11,474,829**	**$ 15,252,088**	**$ (980,798)**	**-6.04%**	**$ (783,923)**	**-4.89%**

Appendix B-6

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

	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 Revised Estimates %	Year over Year Change vs. 2025-26 Budget Estimates $	Year over Year Change vs. 2025-26 Budget Estimates %
School Operations and Maintenance								
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%
Subtotal 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								
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%
Subtotal 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%**
Total Pupil Accommodation	**$ 48,301,628**	**$ 48,143,184**	**$ 35,838,813**	**$ 49,619,638**	**$ 2,952,908**	**6.13%**	**$ 2,636,020**	**5.46%**

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

	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	
					$	%	$	%
Continuing Education								
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%
Total Continuing Education	**$ 7,713,813**	**$ 7,897,774**	**$ 4,808,568**	**$ 7,315,073**	**$ (582,701)**	**-7.38%**	**$ (398,740)**	**-5.17%**

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

Appendix B-8

	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	
					$	%	$	%
Transportation - General								
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%
Subtotal Transportation - General	**11,651,268**	**11,704,698**	**10,610,790**	**12,036,542**	**331,844**	**2.84%**	**385,274**	**3.31%**
Transportation - Provincial Schools								
Fees and Contract Services	**138,400**	**83,500**	**-**	**77,300**	**(6,200)**	**-7.43%**	**(61,100)**	**-44.15%**
Total Transportation	**$ 11,789,668**	**$ 11,788,198**	**$ 10,610,790**	**$ 12,113,842**	**325,644**	**2.76%**	**324,174**	**2.75%**

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

	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	
							$	%	$	%
Operating										
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%
Total Salaries and Benefits	**430,032,484**	**87.4%**	**430,721,913**	**87.2%**	**432,332,582**	**87.2%**	**1,610,669**	**0.4%**	**2,300,098**	**0.5%**
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%
Total Other Operating	62,124,896	12.6%	63,283,374	12.8%	63,738,986	12.8%	455,612	0.7%	1,614,090	2.6%
Total Operating	**492,157,380**	**100.0%**	**494,005,287**	**100.0%**	**496,071,568**	**100.0%**	**2,066,281**	**0.4%**	**3,914,188**	**0.8%**
Capital										
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%
Total Capital	**3,629,964**	**100.0%**	**3,629,964**	**100.0%**	**3,014,543**	**100.0%**	**(615,421)**	**-17.0%**	**(615,421)**	**-17.0%**
PSAB Adjustments										
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%
	(271,604)	**-0.7%**	**(271,604)**	**-0.7%**	**(137,912)**	**-0.3%**	**133,692**	**-49.2%**	**133,692**	**-49.2%**
Total PSAB Adjustments	**38,175,748**	**7.8%**	**39,187,594**	**100.0%**	**40,035,786**	**100.0%**	**848,192**	**2.2%**	**1,860,038**	**4.9%**
Total Expenses	**$ 533,963,092**	**100.0%**	**$ 536,822,845**	**100.0%**	**$ 539,121,897**	**100.0%**	**$ 2,299,052**	**0.4%**	**$ 5,158,805**	**1.0%**

Appendix D

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

	2026/2027 Proposed Budget				2025/2026 REVISED ESTIMATES				2025/2026 ORIGINAL ESTIMATES				
	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	2024/2025 Actual ADE
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	-4.0%	1,715.50
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 Estimates	2025-26 Revised Estimates	2026-27 Estimates	Year over Year Change vs. 2025-26 Revised Estimates		Year over Year Change vs. 2025-26 Budget Estimates	
				$	%	$	%
Enrolment							
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%
Total Enrolment	**36,421.76**	**36,532.31**	**36,414.58**	**(117.73)**	-0.32%	**(7.18)**	**-0.02%**
Operating Funding							
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%
Total Allocations for Operating Purposes	**$ 474,726,773**	**$ 474,374,735**	**$ 479,528,715**	**$ 5,153,980**	**1.09%**	**$ 4,801,942**	**1.01%**
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%
Total Operating Allocation after mTCA Adjustment	**$ 466,531,204**	**$ 466,424,967**	**$ 470,631,739**	**$ 4,206,772**	**0.90%**	**$ 4,100,535**	**0.88%**
Capital Grants							
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%
Total Allocations for Capital Purposes	**$ 44,655,379**	**$ 43,780,243**	**$ 86,851,219**	**$ 43,070,976**	**98.38%**	**$ 42,195,840**	**94.49%**
Total Funding Allocation	**$ 511,186,583**	**$ 510,205,210**	**$ 557,482,958**	**$ 47,277,748**	**9.27%**	**$ 46,296,375**	**9.06%**

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

			Funding Sources					
Projects	**Total Estimated Project Budget**	**Total 2026/2027 Expenses**	**Capital Priorities**	**Child Care Capital**	**School Condition Improvement**	**School Renewal**	**Other***	**Total Funding**
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
TOTAL	$ 222,302,391	$ 74,395,004	$ 50,000,000	$ -	$ 18,351,653	$ 3,615,000	$ 2,428,351	$ 74,395,004

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

HALTON CATHOLIC DISTRICT SCHOOL BOARD

Special Board Meeting **Information Report**

2025-26 Budget Report (Third Quarter: September 1, 2025, to May 31, 2026)	Item 5.1
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 the 2025-26 Budget Report for the nine months ending May 31, 2026.

Background Information

1) Information Report 11.4 “2025-26 Budget Report (Second Quarter: September 1, 2025, to February 28, 2026)” from the March 24, 2026, Regular Board Meeting.

2) Action Report 9.1 “2025-2026 Revised Budget Estimates”, from the December 16, 2025, Regular Board Meeting.

3) Action Report 4.2, "2025-2026 Budget Estimates (Final)" from the June 24, 2025, Special Board Meeting.

Comments

This report compares the revenues and expenses with the 2025-26 Revised Budget to show the percentages received and spent to date. The report also provides the same information for the previous fiscal years for comparative purposes.

The attached budget report includes the nine months from September 1, 2025, to May 31, 2026, and the comparatives for the same period in the 2024-25 fiscal year.

On May 31, 2026, the fiscal year is 75% complete (9 months/12 months), and the school year is 90% complete (9 months/10 months). Therefore, the percentages received or spent are expected to be between 75% and 90%. The report identifies that the year’s revenues and expenses are expected to remain within the revised budget.

Revenue Highlights (Appendices A-1 and B)

Total revenues received as of May 31, 2026, are $419.1 million and include $307.7 million in legislative grants, $58.7 million in municipal funding, and $52.7 million in other provincial grants, other revenue, school-generated funds, and deferred capital contributions, less transfers to reserves. The 75.9% received is slightly higher than the 75.2% for the same period in the prior year and falls within the expected range of 75% to 90%.

The main differences between revenues received up to May 31, 2026, and revenues received for the same period in 2025 related to increased legislative grants funding ($14.9 million increase), municipal taxes ($0.5 million increase), other provincial grants ($2.0 million decrease), amortization of deferred capital contributions ($2.0 million increase) and other revenue ($1.0 million decrease). School-generated funds have remained comparable to last year ($0.03 million decrease).

The Ministry has continued numerous programs to enhance student achievement and staff professional development for the 2025-26 fiscal year, and these revenues are included under “Other Provincial Grants.” Appendix B outlines the “Other Provincial Grants” awarded thus far, with the total amount corresponding to Appendix A-1.

Within “Other Revenue,” the significant variances were from tuition revenue (a decrease of $0.4 million), interest revenue (a $0.5 million decrease), miscellaneous revenue (a decrease of $0.3 million), secondments ($0.1 million decrease), plant revenue ($0.1 million decrease) and facility rentals ($0.4 million increase).

Expense Highlights (Appendix A-2)

Total expenses for the period ending May 31, 2026, are $411.8 million. The 76.2% spent is lower than the 76.6% for the same period in the prior year and within the expected percentage range of 75% to 90%.

Classroom expenses amounted to $292.3 million, or 76.3%, of the 2025-26 Revised Budget, compared to $280.5 million, or 77.8%, for September 1, 2024, to May 31, 2025. The dollar increase mainly reflects higher salaries and benefits due to salary increases and grid movement, as negotiated under the collective agreements.

School support services costs, including school administration, teacher consultants, and continuing education, totalled $30.9 million, or 74.3% of the forecasted budget ending May 31, 2026. This is comparable to the balance of $29.8 million, or 69.1%, for the same period in the previous year. The year-over-year difference is due mainly to salary increases and grid movement for school office staff, principals, and vice-principals.

Other Non-Classroom expenses of $22.1 million, or 78.9% of the forecasted budget, have been recorded from September 1, 2025, to May 31, 2026, representing an increase of $0.6 million over the amount expensed from September 1, 2024, to May 31, 2025. This increase is mainly due to salary and benefits increases and higher HSTS (Student Transportation) costs, reflecting a higher transportation budget for 2025-26 compared to 2024-25.

Pupil Accommodation expenses of $35.8 million, or 75.1% of the forecasted budget, are comparable to the $35.8 million, or 73.1%, from the previous year. The difference is mainly due to a decrease in debt-servicing costs for capital projects and EDC land.

Revised Budget Forecast

On May 15, 2026, HCDSB received a letter from School Boards' Co-operative Inc. (SBCI) providing an update to their estimate of HCDSB's WSIB costs for 2025-26. Due to several recent complex cases, the revised estimate is $6.1 million. This represents an increase of $3.6 million for the 2025-26 school year. Additionally, HCDSB has updated the ESL revenue forecast downward by $1.0 million due to lower immigration numbers for the 2025-26 school year. The combination of these two items has resulted in HCDSB projecting to have a compliant deficit of $4.6 million, consistent with the forecast analysis (Appendix A).

The projected deficit has been communicated to the senior administration team, with direction to defer discretionary spending. Finance will continue to work closely with departments to identify and implement cost mitigation measures.

Enrolment (Appendix C)

The funding allocation is based on an estimated enrolment. Elementary and Secondary enrolment is based on Full-Time Equivalent (FTE) enrolment for October 31 and March 31. These two fixed-in-time FTE enrolment values are averaged to produce the annualized Average Daily Enrolment (ADE).

The 2025-26 enrolment reflected actual enrolment on October 31, 2025, and estimated enrolment on March 31, 2026, which will be reflected in the Financial Statements reporting cycle. The projected ADE for elementary students is 21,633.50 and for secondary students is 14,898.81, for a total enrolment of 36,532.81. This represents an increase from the 2025-26 Original Estimates of 110.55 ADE (or 0.3%) and an increase of 344.96 ADE (or 1.0%) over the 2024-25 Actual ADE.

Conclusion

Staff will continue to monitor and control expenses against the 2025-26 revised forecasted budget.

Report Prepared by:	A. Capling Manager, Accounting and Financial Reporting
Report Reviewed by:	A. Lofts Chief Financial Officer and Treasurer of the Board
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

Appendix A

Halton Catholic District School Board
2025/2026 Financial Reporting
For the Nine Months Ended May 31, 2026

Budget Summary	2025-26 Revised Estimates	31-May-26 YTD Actuals	Budget Remaining $	Budget Remaining %
Revenue				
Grants for student needs	$ 480,704,086	$ 366,354,385	$ 114,349,701	24%
Provincial grants - other	5,151,428	3,172,315	1,979,113	38%
Federal grants and fees	3,385,969	1,824,747	1,561,222	46%
Other fees and revenues	24,943,819	16,975,476	7,968,343	32%
Investment income	1,013,000	808,627	204,373	20%
School Generated funds	15,100,000	13,000,264	2,099,736	14%
Amortization of deferred capital contributions	22,622,742	16,967,057	5,655,685	25%
Total Revenue	**$ 552,921,044**	**$ 419,102,871**	**$ 133,818,173**	**24%**
Expenses				
Instruction	421,128,334	323,898,050	97,230,284	23%
Administration	16,256,105	11,492,679	4,763,426	29%
Transportation	11,788,198	10,610,790	1,177,408	10%
Pupil accommodation	71,363,149	53,838,890	17,524,259	25%
Other	1,187,059	956,517	230,542	19%
School funded activities	15,100,000	10,993,458	4,106,542	27%
Total Expenses	**$ 536,822,845**	**$ 411,790,384**	**$ 125,032,461**	**23%**
Projected Surplus (Deficit)	**$ 16,098,199**	**$ 7,312,487**	**$ 8,785,712**	**54.6%**

Budget Summary	31-May-26 YTD Actuals	31-May-25 YTD Actuals	Year over Year Change $	Year over Year Change %
Revenue				
Grants for student needs	$ 366,354,385	$ 350,950,252	$ 15,404,133	4%
Provincial grants - other	3,172,315	5,200,701	$ (2,028,386)	-39%
Federal grants and fees	1,824,747	1,851,567	$ (26,820)	-1%
Other fees and revenues	16,975,476	17,449,651	$ (474,175)	-3%
Investment income	808,627	1,353,571	$ (544,944)	-40%
School Generated funds	13,000,264	13,032,760	$ (32,496)	0%
Amortization of deferred capital contributions	16,967,057	14,947,144	$ 2,019,913	14%
Total Revenue	**$ 419,102,871**	**$ 404,785,646**	**$ 14,317,225**	**4%**
Expenses				
Instruction	323,898,050	311,285,106	$ 12,612,944	4%
Administration	11,492,679	11,245,136	$ 247,543	2%
Transportation	10,610,790	10,260,820	$ 349,970	3%
Pupil accommodation	53,838,890	51,020,315	$ 2,818,575	6%
Other	956,517	927,535	$ 28,982	3%
School funded activities	10,993,458	10,570,254	$ 423,204	4%
Total Expenses	**$ 411,790,384**	**$ 395,309,166**	**$ 16,481,218**	**4%**
Projected Surplus (Deficit)	**$ 7,312,487**	**$ 9,476,480**	**$ (2,163,993)**	**-22.8%**

Halton Catholic District School Board
Revenue
2025/2026 Financial Reporting
For the Nine Months Ended May 31, 2026

	2024/2025 Financial Statements	Budget Assessment: 2025/2026 Original Budget Estimates (in PSAB Format)	2025/2026 Revised Budget Estimates (in PSAB Format)	2025/2026 Revised Budget Forecast @ May 31, 2026 (in PSAB Format)	Change: $ Increase (Decrease) Revised Est. to Revised Forecast	Change: % Increase (Decrease)	Risk Assessment: 2025/2026 Revenue Actuals @ May 31, 2026 (in PSAB Format)	Percentage Received	2024/2025 Revenue Actuals @ May 31, 2025 (in PSAB Format)	Percentage Received	Year-to-year Increase (Decrease) $	Year-to-year Increase (Decrease) %	Material Variance Note
OPERATING REVENUE													
Province of Ontario													
Legislative Grants	$ 368,081,437	$ 386,364,805	$ 387,465,702	$ 386,440,077	$ (1,025,625)	-0.3%	307,651,265	79.6%	$ 292,705,807	79.5%	$ 14,945,458	5.1%	1
Municipal Taxes	92,629,256	93,238,384	93,238,384	93,238,384	-	0.0%	58,703,120	63.0%	58,244,445	62.9%	458,675	0.8%	2
	460,710,693	479,603,189	480,704,086	479,678,461	(1,025,625)	-0.2%	366,354,385	76.4%	350,950,252	76.2%	15,404,133	4.4%	
Other Provincial Grants													
Prior Year Grant Adjustment - Operating	(240,651)	-	-	-	-	0.0%	3,799	0.0%	308,837	-128.3%	(305,038)	-98.8%	3
Other Provincial Grants	9,258,147	4,675,385	5,151,428	5,281,632	130,204	2.5%	3,168,516	60.0%	4,891,864	52.8%	(1,723,348)	-35.2%	4
	9,017,496	4,675,385	5,151,428	5,281,632	130,204	2.5%	3,172,315	60.1%	5,200,701	57.7%	(2,028,386)	-39.0%	
Other Revenue													
Government of Canada	3,505,176	3,385,969	3,385,969	3,385,969	-	0.0%	1,824,747	53.9%	1,851,567	52.8%	(26,820)	-1.4%	
Tuition Fees	3,785,994	3,408,809	3,337,184	3,337,184	-	0.0%	3,425,858	102.7%	3,794,277	100.2%	(368,419)	-9.7%	5
Use of Schools/Rentals	3,753,496	3,337,000	3,500,000	3,500,000	-	0.0%	2,642,111	75.5%	2,269,023	60.5%	373,088	16.4%	6
Cafeteria/Vending Funds/Uniform Commissions	29,585	25,000	25,000	25,000	-	0.0%	27,980	111.9%	24,774	83.7%	3,206	12.9%	
Interest Revenue	2,059,971	750,000	1,013,000	1,013,000	-	0.0%	808,627	79.8%	1,353,571	65.7%	(544,944)	-40.3%	7
Donations	10,268	-	-	-	-	0.0%	-	0.0%	5,368	52.3%	(5,368)	-100.0%	
Miscellaneous Recoveries	261,754	345,128	345,128	345,128	-	0.0%	70,435	20.4%	66,359	25.4%	4,076	6.1%	
Recoveries - Secondments	1,139,668	918,957	929,007	929,007	-	0.0%	187,702	20.2%	278,372	24.4%	(90,670)	-32.6%	
Plant Revenue	187,673	28,000	28,000	28,000	-	0.0%	84,552	302.0%	147,399	78.5%	(62,847)	-42.6%	
Miscellaneous Revenue	644,124	185,000	209,500	209,500	-	0.0%	155,835	74.4%	463,483	72.0%	(307,648)	-66.4%	8
EDC Revenue	18,239,873	12,570,000	16,570,000	16,570,000	-	0.0%	10,381,003	62.6%	10,400,596	57.0%	(19,593)	-0.2%	
	33,617,582	24,953,863	29,342,788	29,342,788	-	0.00%	19,608,850	66.8%	20,654,789	61.4%	(1,045,939)	-5.1%	
School Generated Funds Revenue	14,551,853	15,100,000	15,100,000	15,100,000	-	0.0%	13,000,264	86.1%	13,032,760	89.6%	(32,496)	-0.2%	
Amortization of Deferred Capital Contribution	20,385,734	21,756,183	22,622,742	22,622,742	-	0.0%	16,967,057	75.0%	14,947,144	73.3%	2,019,913	13.5%	9
Total Operating Revenue	**538,283,358**	**546,088,620**	**552,921,044**	**552,025,623**	**(895,421)**	**-0.2%**	**419,102,871**	**75.9%**	**404,785,646**	**75.2%**	**14,317,225**	**3.5%**	
Available for Compliance													
(Surplus) Deficit - Operating	(1,704)	(827,353)	(814,111)	3,816,805	4,630,916	-568.8%	1,747,587	45.8%	(651,844)	38253.8%	2,399,431	-368.1%	
Available for Compliance - Transfer from (to) Internally Reserve	(6,172,335)	827,353	814,111	814,111	-	0.0%	-	0.0%	-	0.0%	-	0.0%	
Total (Surplus) Deficit Available for Compliance	**(6,174,039)**	**-**	**-**	**4,630,916**	**4,630,916**	0.0%	**1,747,587**	37.7%	**(651,844)**	10.6%	**2,399,431**	**-368.1%**	
Unavailable for Compliance													
Unavailable for Compliance (PSAB Adjustment)	(237,950)	(194,172)	(194,172)	(194,172)	-	0.0%	-	0.0%	-	0.0%	-	0.0%	
Amortization of EFB - Retirement/Health/Dental/Life Insurance	(110,618)	(77,432)	(77,432)	(77,432)	-	0.0%	-	0.0%	-	0.0%	-	0.0%	
Committed Sinking Fund Interest Earned Adj	76,382	76,382	76,382	76,382	-	0.0%	-	0.0%	-	0.0%	-	0.0%	
Committed Capital Projects Adj	351,586	362,047	389,374	389,374	-	0.0%	-	0.0%	-	0.0%	-	0.0%	
Unavailable for Compliance (Increase) Decrease in School Generated Funds	(463,642)	-	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	
Asset Retirement Obligation	176,446	207,649	207,649	207,649	-	0.0%	172,883	83.3%	-	0.0%	172,883	0.0%	
Revenues Recognized for Land	(16,032,201)	(12,500,000)	(16,500,000)	(16,500,000)	-	0.0%	(9,232,956)	56.0%	(8,824,636)	55.0%	(408,320)	4.6%	
Total Unavailable for Compliance (Surplus)	**(16,239,997)**	**(12,125,526)**	**(16,098,199)**	**(16,098,199)**	**-**	0.0%	**(9,060,073)**	56.3%	**(8,824,636)**	54.3%	**(235,437)**	2.7%	
Total Annual (Surplus) Deficit	**(22,414,036)**	**(12,125,526)**	**(16,098,199)**	**(11,467,283)**	**4,630,916**	-28.8%	**(7,312,486)**	63.8%	**(9,476,480)**	42.3%	**2,163,994**	-22.8%	
Total Revenue After PSAB Adjustment	**$ 515,869,323**	**$ 533,963,094**	**$ 536,822,845**	**$ 540,558,340**	**$ 3,735,495**	**0.7%**	**411,790,385**	**76.2%**	**$ 395,309,166**	**76.6%**	**$ 16,481,219**	**4.2%**	

Halton Catholic District School Board
Revenue
2025/2026 Financial Reporting
For the Nine Months Ended May 31, 2026

Material Variance Explanation

1. Legislative Grants - Increase due to higher funding from the Ministry in 2025-26 compared to 2024-25.
2. Municipal Taxes - Increase due to the timing and amount of annual supplemental taxes and tax-write offs.
3. Prior Year Grant Adjustments - Funds received from Ministry based on final review of past financial statements. 2024-25 revenue related to P/VP Bill 124 labour increases.
4. Other Provincial Grants - Decrease due to funding from Ministry for Bill 124 ($2.2M) and re-allocation of critical infrastructure funding to deferred capital contributions ($134K). This is partially offset by the timing of funds received for the provincial ESL/FSL program ($250K), cyber security ($50K) and staff to support reading interventions REP ($306K) in 2025-26 compared to 2024-25.
5. Tuition Fees - Decrease due to less international students in 2025-26. (215 vs. 246).
6. Use of Schools/Rentals - Increase due to Turf and Reciprocal revenues ($187K), before and after care/ childcare ($103K) and facility rentals ($82K) higher than 2024-25.
7. Interest Revenue - Decrease due to a lower monthly bank balance and lower interest rates.
8. Miscellaneous Revenue - Decreased due to Insurance Proceeds for flood damage at St. Patrick ($99K), ($16K) equipment sales, ($31K) transcripts, Halton Region Youth Engagement Event ($30K) and benefit reimbursement ($286K) in 2024-25 partially offset by an increase in uniform sales and visa card volume rebates ($155K) in 2025-26.
9. Amortization of Deferred Capital Contribution - Increased due to more capital assets in 2025-26 compared to 2024-25 funded by the Ministry.

Appendix A-2

Halton Catholic District School Board
Expense
2025/2026 Financial Reporting
For the Nine Months Ended May 31, 2026

	2024/2025 Financial Statements	Budget Assessment: 2025/2026 Original Budget Estimates (in PSAB Format)	Budget Assessment: 2025/2026 Revised Budget Estimates (in PSAB Format)	Budget Assessment: 2025/2026 Revised Budget Forecast @ May 31, 2026 (in PSAB Format)	Change: $ Increase (Decrease) Revised Est. to Revised Forecast	Change: % Increase (Decrease)	Risk Assessment: 2025/2026 Expenses Actuals @ May 31, 2026 (in PSAB Format)	Percentage Received	Risk Assessment: 2024/2025 Expenses Actuals @ May 31, 2025 (in PSAB Format)	Percentage Received	Year-to-year Increase (Decrease) $	Year-to-year Increase (Decrease) %	Material Variance Note
Classroom Instruction													
Classroom Teachers	267,565,481	280,341,140	281,479,513	283,718,603	2,239,090	0.8%	213,397,144	75.2%	205,785,405	76.9%	7,611,739	4%	1
Occasional Teachers	10,088,264	10,838,185	10,065,968	10,112,519	46,551	0.5%	8,319,020	82.3%	8,417,384	83.4%	(98,364)	-1%	2
Educational Assistants	30,930,757	32,077,043	32,202,775	33,291,476	1,088,701	3.4%	28,448,990	85.5%	26,419,522	85.4%	2,029,468	8%	3
Early Childhood Educators (ECE) and Supply	8,332,926	8,505,204	8,449,600	8,534,512	84,912	1.0%	7,585,283	88.9%	7,188,183	86.3%	397,100	6%	4
Textbooks & Classroom Supplies	8,173,203	8,384,859	8,997,900	9,737,893	739,993	8.2%	5,939,431	61.0%	6,007,648	73.5%	(68,217)	-1%	
Computers	1,869,501	2,250,380	2,274,240	2,308,873	34,633	1.5%	1,656,006	71.7%	1,235,380	66.1%	420,626	34%	5
Professionals, Paraprofessionals & Technical	20,272,771	21,226,830	21,346,885	21,168,179	(178,706)	-0.8%	16,136,662	76.2%	15,157,665	74.8%	978,997	6%	6
Library and Guidance	10,152,889	11,023,421	11,143,123	11,143,123	-	0.0%	8,689,538	78.0%	7,994,719	78.7%	694,819	9%	7
Staff Development	2,313,398	1,893,353	2,108,163	2,143,115	34,952	1.7%	1,542,968	72.0%	1,791,397	77.4%	(248,429)	-14%	8
Department Heads	692,509	653,281	650,494	650,494	-	0.0%	537,917	82.7%	535,096	77.3%	2,821	1%	
Subtotal Classroom Instruction	**360,391,699**	**377,193,696**	**378,718,661**	**382,808,787**	**4,090,126**	**1.1%**	**292,252,959**	**76.3%**	**280,532,399**	**77.8%**	**11,720,560**	**4.2%**	
Non Classroom - School Support Services													
School Administration	29,317,502	26,843,123	27,040,157	27,101,896	61,739	0.2%	21,271,852	78.5%	20,331,213	69.3%	940,639	5%	9
Coordinators and Consultants	6,075,354	6,732,399	6,627,332	6,651,996	24,664	0.4%	4,855,987	73.0%	4,440,241	73.1%	415,746	9%	10
Continuing Education	7,698,283	7,713,813	7,897,774	7,910,933	13,159	0.2%	4,808,568	60.8%	4,990,088	64.8%	(181,520)	-4%	11
Subtotal School Support Services	**43,091,139**	**41,289,335**	**41,565,263**	**41,664,825**	**99,562**	**0.2%**	**30,936,407**	**74.3%**	**29,761,542**	**69.1%**	**1,174,865**	**3.9%**	
Recoverable Expenses	**909,993**	**918,956**	**929,008**	**929,008**	**-**	**0.0%**	**767,038**	**82.6%**	**719,677**	**79.1%**	**47,361**	**6.6%**	
Other Non Classroom													
Board Administration	15,126,200	16,036,011	16,232,886	16,182,425	(50,461)	-0.3%	11,474,829	70.9%	11,245,136	74.3%	229,693	2%	12
Transportation	11,135,422	11,789,668	11,788,198	11,793,198	5,000	0.0%	10,610,790	90.0%	10,260,820	92.1%	349,970	3%	13
Subtotal Other Non Classroom	**26,261,622**	**27,825,679**	**28,021,084**	**27,975,623**	**(45,461)**	**-0.2%**	**22,085,619**	**78.9%**	**21,505,956**	**81.9%**	**579,663**	**2.7%**	
Pupil Accommodation													
School Operations and Maintenance	40,519,631	41,719,889	41,561,445	41,152,713	(408,732)	-1.0%	30,068,178	73.1%	28,376,410	70.0%	1,691,768	6%	14
Other Pupil Accommodation	8,394,630	6,581,739	6,581,739	6,581,739	-	0.0%	5,770,635	87.7%	7,391,111	88.0%	(1,620,476)	-22%	15
Subtotal Pupil Accommodations	**48,914,261**	**48,301,628**	**48,143,184**	**47,734,452**	**(408,732)**	**-0.8%**	**35,838,813**	**75.1%**	**35,767,521**	**73.1%**	**71,292**	**0.2%**	
Other													
Other Non-operating expenses	278,796	258,051	258,051	258,051	-	0.0%	189,479	73.4%	207,858	74.6%	(18,379)	-9%	
Provision for Contingencies	-	-	-	-	-	0.0%	-	0.0%	-	0.0%	-	0%	
	278,796	**258,051**	**258,051**	**258,051**	**-**	**0.0%**	**189,479**	**73.4%**	**207,858**	**74.6%**	**(18,379)**	**-8.8%**	
School Generated Funds expenses	**14,088,211**	**15,100,000**	**15,100,000**	**15,100,000**	**-**	**0.0%**	**10,993,458**	**72.8%**	**10,570,254**	**75.0%**	**423,204**	**4.0%**	16
Amortization expense	**21,933,602**	**23,347,353**	**24,359,198**	**24,359,198**	**-**	**0.0%**	**18,726,612**	**76.9%**	**16,243,959**	**74.1%**	**2,482,653**	**15.3%**	17
Total Expenses Before PSAB Adjustments	**515,869,323**	**$ 534,234,698**	**$ 537,094,449**	**540,829,944**	**$ 3,735,495**	**0.7%**	**411,790,385**	**76.1%**	**395,309,166**	**76.6%**	**$ 16,481,219**	**4.2%**	
PSAB Adjustments													
Increase in Employee Future Benefits	-	(77,432)	(77,432)	(77,432)	-	0.0%	-	0.0%	-	0.0%	-	0%	
(Decrease) in Accrued Interest on Debentures	-	(194,172)	(194,172)	(194,172)	-	0.0%	-	0.0%	-	0.0%	-	0%	
Total PSAB Adjustment	**-**	**$ (271,604)**	**$ (271,604)**	**(271,604)**	**$ -**	**0.0%**	**-**	**0.0%**	**-**	**0.0%**	**$ -**	**0.0%**	
Total Expenses After PSAB Adjustments	**515,869,323**	**$ 533,963,094**	**$ 536,822,845**	**540,558,340**	**$ 3,735,495**	**0.7%**	**411,790,385**	**76.2%**	**395,309,166**	**76.6%**	**$ 16,481,219**	**4.2%**	

Halton Catholic District School Board
Expense
2025/2026 Financial Reporting
For the Nine Months Ended May 31, 2026

Material Variance Explanation

1. Classroom Teachers - Increase due to salary grid movement and rate increase (2.5%) as negotiated as part of the collective agreements. Increase also due to an increase in Secondary Teachers and Special Education Resource Teachers.
2. Occasional Teachers - Decrease due the number of occasional days worked in 2025-26 (16,211.5) compared to 2024-25 (18,786.5). This was partially offset by an increase in EA supply costs, paid back planning time and an increase in the occasional teacher daily rate (2.5%).
3. Educational Assistants - Increase due to impact of grid rate increase ($1/hr) and grid movement combined with more FTE due to vacancies in 2024-25.
4. Early Childhood Educators (ECE) - Increase due to salary grid movement and rate increase ($1/hr) as negotiated as part of the collective agreements.
5. Computers - Increase due a reallocation of student training for S.E.A. computers and equipment ($374K) from the staff development expense category. Increase in timing of computer tech purchases ($46K).
6. Professionals, Paraprofessionals and Technicians - Increase due to two additional ASL interpreters, computer technician and two additional social workers combined with salary grid movement and rate increases as negotiated as part of the collective agreements. An increase in commissionaires costs ($189K) also contributed to the overall increase.
7. Library and guidance - Increase also due to an increase in guidance teachers combined with salary grid movement and rate increases (2.5%) as negotiated as part of the collective agreements.
8. Staff Development - Decrease primarily due to the reallocation of student training for S.E.A. computers and equipment to the computers expense category in 2025-26 compared to staff development in 2024-25.
9. School Administration - Increase due to increase in the hourly rate ($1/hr) of CUPE staff as collectively bargained combined with an increase in P/VP salaries due to salary grid movement and rate increases.
10. Coordinators and consultants - Increase due to salary grid movement and rate increase (2.5%) as negotiated as part of the collective agreements combined with the addition of an Indigenous Education consultant.
11. Continuing Education - Decrease due to the timing of Con Ed retro payments (April 2025) and a reduction in LINC courses offered, partially offset by Con Ed teacher salary grid rates and grid movement as negotiated as part of the collective agreements.
12. Board Administration - Increase due to grid rates and grid movement in 2025-26. Increase in 2025-26 also due to vacant positions in 2024-25 being filled and a 4% increase in ELHT rates. Increases to administrative salaries and benefits partially offset by a decrease in legal expenses, software licenses and insurance premiums.
13. Transportation - Variance due to increase in HSTS monthly costs (as a result of a increased budget) for 2025-26 compared to 2024-25.
14. School Operations and Maintenance - Increase due to grid rates and grid movement ($1hr and 2.5%) for operations staff. School operations also increased due to ground repairs ($511K), general repairs ($171K), HVAC ($138K), electrical ($519K) and flooring ($255K). These increases were partially offset by a decrease in hydro ($146K) and the timing of capitalizing video cameras/ vape sensors ($117K) in 2025-26 compared to 2024-25.
15. Other Pupil Accommodation - Decrease in interest on long-term debt ($723K) due to the principal being lower, decrease in debt servicing costs on EDC land ($611K) plus a decrease in portable moves and setup costs.
16. School Generated Funds Expense - Increase due to the timing of SGF spending at the schools in 2025-26 compared to 2024-25. Main drivers of the increase is field trips, athletic activities, lunch/pizza programs and fundraising.
17. Amortization Expense - Increase due to more capital assets in 2025-26 compared to 2024-25 combined with a full year amortization on the three schools that opened in 2024-25.

Halton Catholic District School Board
Instruction Expenses
2025/2026 Financial Reporting
For the Nine Months Ended May 31, 2026

		Budget Assessment					Risk Assessment					
	2024/2025 Financial Statements	2025/2026 Original Budget Estimates (in PSAB Format)	2025/2026 Revised Budget Estimates (in PSAB Format)	2025/2026 Revised Budget Forecast @ May 31, 2026 (in PSAB Format)	Change: $ Increase (Decrease) Revised Est. to Revised Forecast	Change: % Increase (Decrease)	2025/2026 Expenses Actuals @ May 31, 2026 (in PSAB Format)	Percentage Received	2024/2025 Expenses Actuals @ May 31, 2025 (in PSAB Format)	Percentage Received	Year-to-year Increase (Decrease) $	Year-to-year Increase (Decrease) %
Classroom Teachers												
Salaries and Wages	214,378,701	223,039,579	225,142,156	225,180,453	38,297	0.0%	171,176,514	76.0%	165,891,194	77.4%	5,285,320	3.2%
Benefits	29,686,510	32,993,747	32,106,452	32,113,231	6,779	0.0%	23,371,221	72.8%	21,870,217	73.7%	1,501,004	6.9%
Supplies and Services	76,207	23,310	28,260	28,260	-	0.0%	59,534	210.7%	52,462	68.8%	7,072	13.5%
Subtotal Classroom Teachers	244,141,418	256,056,636	257,276,868	257,321,944	45,076	0.0%	194,607,269	75.6%	187,813,873	76.9%	6,793,396	3.6%
Occasional Teachers												
Salaries and Wages	6,724,662	7,193,468	6,687,564	6,729,059	41,495	0.6%	5,364,867	79.7%	5,572,139	82.9%	(207,272)	-3.7%
Benefits	635,968	668,742	625,549	630,605	5,056	0.8%	506,460	80.3%	526,929	82.9%	(20,469)	-3.9%
Subtotal Occasional Teachers	7,360,630	7,862,210	7,313,113	7,359,664	46,551	0.6%	5,871,327	79.8%	6,099,068	82.9%	(227,741)	-3.7%
Early Childhood Educator												
Salaries and Wages	6,430,552	6,472,055	6,500,171	6,500,171	-	0.0%	5,930,711	91.2%	5,615,580	87.3%	315,131	5.6%
Benefits	1,902,374	2,033,149	1,949,429	1,949,429	-	0.0%	1,654,572	84.9%	1,572,603	82.7%	81,969	5.2%
Subtotal Early Childhood Educator	8,332,926	8,505,204	8,449,600	8,449,600	-	0.0%	7,585,283	89.8%	7,188,183	86.3%	397,100	5.5%
Textbooks and Supplies												
Supplies and Services	6,142,255	6,458,184	6,584,818	7,247,110	662,292	10.1%	4,508,789	62.2%	4,551,495	74.1%	(42,706)	-0.9%
Fees and Contract Services	549,661	710,066	795,874	826,874	31,000	3.9%	485,338	58.7%	551,096	100.3%	(65,758)	-11.9%
Other Expenses	519,183	213,902	530,281	496,674	(33,607)	-6.3%	461,218	92.9%	390,388	75.2%	70,830	18.1%
Subtotal Textbooks and Supplies	7,211,099	7,382,152	7,910,973	8,570,658	659,685	8.3%	5,455,345	63.7%	5,492,979	76.2%	(37,634)	-0.7%
Computers												
Supplies and Services	1,053,977	924,380	914,710	949,343	34,633	3.8%	816,875	86.0%	806,010	76.5%	10,865	1.3%
Rental Expenses	-	-	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Subtotal Computers	1,053,977	924,380	914,710	949,343	34,633	3.8%	816,875	86.0%	806,010	76.5%	10,865	1.3%
Professionals, Paraprofessionals and Technicians												
Salaries and Wages	10,379,352	10,473,048	10,495,605	10,508,759	13,154	0.1%	8,042,530	76.5%	7,599,123	73.2%	443,407	5.8%
Benefits	2,510,275	2,669,468	2,592,617	2,594,993	2,376	0.1%	1,926,083	74.2%	1,835,421	73.1%	90,662	4.9%
Professional Development	-	-	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Supplies and Services	2,088,592	2,081,756	2,291,256	2,151,280	(139,976)	-6.1%	1,635,526	76.0%	1,778,127	85.1%	(142,601)	-8.0%
Rental Expenses	-	-	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Fees and Contract Services	702,463	871,158	840,531	861,271	20,740	2.5%	796,356	92.5%	607,206	86.4%	189,150	31.2%
Other Expenses	7,443	8,000	8,200	8,200	-	0.0%	1,919	23.4%	2,899	38.9%	(980)	-33.8%
Subtotal Professionals, Paraprofessionals and Technicians	15,688,125	16,103,430	16,228,209	16,124,503	(103,706)	-0.6%	12,402,414	76.9%	11,822,776	75.4%	579,638	4.9%
Library and Guidance												
Salaries and Wages	8,376,755	9,179,786	9,325,497	9,325,497	-	0.0%	7,307,003	78.4%	6,603,859	78.8%	703,144	10.6%
Benefits	1,643,638	1,843,635	1,817,626	1,817,626	-	0.0%	1,382,535	76.1%	1,289,486	78.5%	93,049	7.2%
Professional Development	-	-	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Supplies and Services	-	-	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Fees and Contract Services	-	-	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Other Expenses	-	-	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Subtotal Library and Guidance	10,020,393	11,023,421	11,143,123	11,143,123	-	0.0%	8,689,538	78.0%	7,893,345	78.8%	796,193	10.1%
Staff Development												
Salaries and Wages	1,048,897	872,811	930,346	971,820	41,474	4.5%	949,745	97.7%	846,470	80.7%	103,275	12.2%
Benefits	94,857	62,939	96,691	99,429	2,738	2.8%	86,604	87.1%	78,789	83.1%	7,815	9.9%
Professional Development	675,514	737,103	850,244	833,864	(16,380)	-1.9%	353,704	42.4%	426,731	63.2%	(73,027)	-17.1%
Supplies and Services	-	12,845	12,800	19,920	7,120	55.6%	(690)	-3.5%	-	0.0%	(690)	-69000.0%
Other Expenses	31,089	22,000	25,500	25,500	-	0.0%	1,103	4.3%	3,400	10.9%	(2,297)	-67.6%
Subtotal Staff Development	1,850,357	1,707,698	1,915,581	1,950,533	34,952	1.8%	1,390,466	71.3%	1,355,390	73.3%	35,076	2.6%
Department Heads												
Salaries and Wages	653,366	653,281	650,494	650,494	-	0.0%	504,518	77.6%	502,984	77.0%	1,534	0.3%
Benefits	39,143	-	-	-	-	0.0%	31,376	0.0%	32,112	82.0%	(736)	-2.3%
Subtotal Department Heads	692,509	653,281	650,494	650,494	-	0.0%	535,894	82.4%	535,096	77.3%	798	0.1%
Subtotal Classroom Instruction (Appendices A-3 & A-4)												
Non Classroom - School Support Services												
Principals and VPs												
Salaries and Wages	17,111,020	15,126,615	15,272,694	15,272,694	-	0.0%	11,374,289	74.5%	10,861,882	63.5%	512,407	4.7%
Benefits	1,776,693	1,674,892	1,697,696	1,697,696	-	0.0%	1,510,220	89.0%	1,332,930	75.0%	177,290	13.3%
Professional Development	58,934	159,475	226,147	195,147	(31,000)	-13.7%	63,675	32.6%	40,108	68.1%	23,567	58.8%
Supplies and Services	7,270	1,500	1,500	1,500	-	0.0%	7,748	516.5%	5,131	70.6%	2,617	51.0%
Other Expenses	129,910	100,755	100,755	100,755	-	0.0%	80,575	80.0%	75,333	58.0%	5,242	7.0%
Subtotal Principals and VPs	19,083,827	17,063,237	17,298,792	17,267,792	(31,000)	-0.2%	13,036,507	75.5%	12,315,384	64.5%	721,123	5.9%
School Office												
Salaries and Wages	7,140,431	7,016,161	7,056,603	7,056,603	-	0.0%	5,870,079	83.2%	5,681,549	79.6%	188,530	3.3%
Benefits	2,068,850	2,175,196	2,111,233	2,111,233	-	0.0%	1,676,552	79.4%	1,611,681	77.9%	64,871	4.0%
Professional Development	-	-	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Supplies and Services	1,000,375	533,000	543,000	575,000	32,000	5.9%	679,968	118.3%	710,170	71.0%	(30,202)	-4.3%
Rental Expenses	1,158	-	-	-	-	0.0%	289	0.0%	868	75.0%	(579)	-66.7%
Fees and Contract Services	16,634	55,529	30,529	30,529	-	0.0%	6,367	20.9%	11,561	69.5%	(5,194)	-44.9%
Other Expenses	-	-	-	1,000	1,000	0.0%	-	0.0%	-	0.0%	-	0.0%
Subtotal School Office	10,227,448	9,779,886	9,741,365	9,774,365	33,000	0.3%	8,233,255	84.2%	8,015,829	78.4%	217,426	2.7%
Coordinators and Consultants												
Salaries and Wages	3,397,212	3,778,183	3,781,956	3,781,956	-	0.0%	2,803,516	74.1%	2,463,731	72.5%	339,785	13.8%
Benefits	466,737	573,831	550,846	550,846	-	0.0%	389,067	70.6%	345,084	73.9%	43,983	12.7%
Professional Development	-	-	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Supplies and Services	91,064	148,598	202,398	192,398	(10,000)	-4.9%	73,041	38.0%	63,399	69.6%	9,642	15.2%
Rental Expenses	2,650	4,000	4,000	4,000	-	0.0%	3,618	90.5%	2,650	100.0%	968	36.5%
Fees and Contract Services	11,443	14,296	8,296	39,738	31,442	379.0%	1,646	4.1%	8,099	70.8%	(6,453)	-79.7%
Other Expenses	90,589	116,002	92,897	96,119	3,222	3.5%	79,963	83.2%	33,582	37.1%	46,381	138.1%
Subtotal Coordinators and Consultants	4,059,695	4,634,910	4,640,393	4,665,057	24,664	0.5%	3,350,851	71.8%	2,916,545	71.8%	434,306	14.9%
Subtotal School Support Services												
Recoverable Expenses												
Salaries and Wages	820,153	805,206	813,984	813,984	-	0.0%	656,771	80.7%	645,319	78.7%	11,452	1.8%
Benefits	89,840	113,750	115,024	115,024	-	0.0%	110,267	95.9%	74,358	82.8%	35,909	48.3%
Subtotal Recoverable Expenses	909,993	918,956	929,008	929,008	-	0.0%	767,038	82.6%	719,676	79.1%	47,361	6.6%
Total Instruction	**$ 330,632,397**	**$ 342,615,401**	**$ 344,412,229**	**345,156,084**	**$ 743,855**	**0.2%**	**$ 262,742,062**	**76.1%**	**$ 252,974,155**	**76.5%**	**$ 9,767,907**	**3.9%**

Halton Catholic District School Board
Special Education Expenses
2025/2026 Financial Reporting
For the Nine Months Ended May 31, 2026

Appendix A-4

		Budget Assessment					Risk Assessment					
	2024/2025 Financial Statements	2025/2026 Original Budget Estimates (in PSAB Format)	2025/2026 Revised Budget Estimates (in PSAB Format)	2025/2026 Revised Budget Forecast @ May 31, 2026 (in PSAB Format)	Change: $ Increase (Decrease) Revised Est. to Revised Forecast	Change: % Increase (Decrease)	2025/2026 Expenses Actuals @ May 31, 2026 (in PSAB Format)	Percentage Received	2024/2025 Expenses Actuals @ May 31, 2025 (in PSAB Format)	Percentage Received	Year-to-year Increase (Decrease) $	Year-to-year Increase (Decrease) %
Classroom Teachers												
Salaries and Wages	20,757,760	21,417,151	21,336,290	21,336,290	-	0.0%	16,658,279	78.1%	15,977,377	77.0%	680,902	4.3%
Benefits	2,620,466	2,827,353	2,826,355	2,826,355	-	0.0%	2,088,526	73.9%	1,957,567	74.7%	130,959	6.7%
Supplies and Services	45,837	40,000	40,000	40,000	-	0.0%	43,070	107.7%	36,588	79.8%	6,482	17.7%
Subtotal Classroom Teachers	23,424,063	24,284,504	24,202,645	24,202,645	-	0.0%	18,789,875	77.6%	17,971,532	76.7%	818,343	4.6%
Occasional Teachers												
Salaries and Wages	2,454,152	2,684,797	2,478,593	2,478,593	-	0.0%	2,214,721	89.4%	2,086,440	85.0%	128,281	6.1%
Benefits	273,482	291,178	274,262	274,262	-	0.0%	232,972	84.9%	231,876	84.8%	1,096	0.5%
Subtotal Occasional Teachers	2,727,634	2,975,975	2,752,855	2,752,855	-	0.0%	2,447,693	88.9%	2,318,316	85.0%	129,377	5.6%
Educational Assistants												
Salaries and Wages	23,546,932	23,618,002	24,152,226	24,152,226	-	0.0%	21,960,990	90.9%	20,402,212	86.6%	1,558,778	7.6%
Benefits	7,383,825	8,459,041	8,050,549	8,050,549	-	0.0%	6,488,000	80.6%	6,017,310	81.5%	470,690	7.8%
Subtotal Educational Assistants	30,930,757	32,077,043	32,202,775	32,202,775	-	0.0%	28,448,990	88.3%	26,419,522	85.4%	2,029,468	7.7%
Textbooks and Supplies												
Supplies and Services	665,304	931,407	911,627	917,435	5,808	0.6%	368,700	40.2%	386,916	58.2%	(18,216)	-4.7%
Fees and Contract Services	263,555	69,800	173,800	248,800	75,000	43.2%	109,975	44.2%	121,552	46.1%	(11,577)	-9.5%
Other Expenses	33,245	1,500	1,500	1,000	(500)	-33.3%	5,411	541.1%	6,201	18.7%	(790)	-12.7%
Subtotal Textbooks and Supplies	962,104	1,002,707	1,086,927	1,167,235	80,308	7.4%	484,086	41.5%	514,669	53.5%	(30,583)	-5.9%
Computers												
Supplies and Services	815,524	1,326,000	1,359,530	1,359,530	-	0.0%	839,131	61.7%	429,370	52.6%	409,761	95.4%
Subtotal Computers	815,524	1,326,000	1,359,530	1,359,530	-	0.0%	839,131	61.7%	429,370	52.6%	409,761	95.4%
Professionals, Paraprofessionals and Technicians												
Salaries and Wages	3,589,085	3,980,432	3,998,796	3,928,901	(69,895)	-1.7%	2,950,141	75.1%	2,633,113	73.4%	317,028	12.0%
Benefits	854,164	991,988	979,900	974,795	(5,105)	-0.5%	716,136	73.5%	613,446	71.8%	102,690	16.7%
Supplies and Services	96,615	90,730	84,730	84,730	-	0.0%	25,446	30.0%	48,589	50.3%	(23,143)	-47.6%
Fees and Contract Services	44,782	60,250	55,250	55,250	-	0.0%	42,525	77.0%	39,741	88.7%	2,784	7.0%
Subtotal Professionals, Paraprofessionals and Technicians	4,584,646	5,123,400	5,118,676	5,043,676	(75,000)	-1.5%	3,734,248	74.0%	3,334,889	72.7%	399,359	12.0%
Library and Guidance												
Salaries and Wages	117,878	-	-	-	-	0.0%	-	0.0%	90,679	76.9%	(90,679)	-100.0%
Benefits	14,618	-	-	-	-	0.0%	-	0.0%	10,695	73.2%	(10,695)	-100.0%
Subtotal Library and Guidance	132,496	-	-	-	-	0.0%	-	0.0%	101,374	76.5%	(101,374)	-100.0%
Staff Development												
Salaries and Wages	80,980	103,500	103,500	103,500	-	0.0%	89,733	86.7%	97,197	120.0%	(7,464)	-7.7%
Benefits	7,660	11,050	11,050	11,050	-	0.0%	8,048	72.8%	9,232	120.5%	(1,184)	-12.8%
Professional Development	374,401	71,105	78,032	78,032	-	0.0%	54,721	70.1%	329,578	88.0%	(274,857)	-83.4%
Subtotal Staff Development	463,041	185,655	192,582	192,582	-	0.0%	152,502	79.2%	436,007	94.2%	(283,505)	-65.0%
Department Heads												
Salaries and Wages	-	-	-	-	-	0.0%	1,845	0.0%	-	0.0%	1,845	184500.0%
Benefits	-	-	-	-	-	0.0%	178	0.0%	-	0.0%	178	17800.0%
Professional Development	-	-	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Supplies and Services	-	-	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Subtotal Department Heads	-	-	-	-	-	0.0%	2,023	0.0%	-	0.0%	2,023	202300.0%
Principals and VPs												
Salaries and Wages	-	-	-	-	-	0.0%	1,969	0.0%	-	0.0%		0.0%
Benefits	6,227	-	-	-	-	0.0%	121	0.0%	-	0.0%		0.0%
Subtotal Principals and VPs	6,227	-	-	-	-	0.0%	2,090	0.0%	-	0.0%	-	0.0%
Coordinators and Consultants												
Salaries and Wages	1,740,484	1,810,338	1,707,835	1,707,835	-	0.0%	1,296,323	75.9%	1,315,254	75.6%	(18,931)	-1.4%
Benefits	257,980	269,326	261,279	261,279	-	0.0%	194,748	74.5%	193,659	75.1%	1,089	0.6%
Supplies and Services	15,462	15,825	15,825	15,825	-	0.0%	13,990	88.4%	13,050	84.4%	940	7.2%
Other Expenses	1,733	2,000	2,000	2,000	-	0.0%	75	3.8%	1,733	100.0%	(1,658)	-95.7%
Subtotal Coordinators and Consultants	2,015,659	2,097,489	1,986,939	1,986,939	-	0.0%	1,505,136	75.8%	1,523,696	75.6%	(18,560)	-1.2%
Total Special Education Expenses	$ 66,062,151	$ 69,072,773	$ 68,902,929	68,908,237	$ 5,308	0.0%	$ 56,405,774	81.9%	$ 53,049,375	80.3%	$ 3,354,309	6.3%

Halton Catholic District School Board
Board Administration and Governance Expenses
2025/2026 Financial Reporting
For the Nine Months Ended May 31, 2026

		Budget Assessment					Risk Assessment					
	2024/2025 Financial Statements	2025/2026 Original Budget Estimates (in PSAB Format)	2025/2026 Revised Budget Estimates (in PSAB Format)	2025/2026 Revised Budget Forecast @ May 31, 2026 (in PSAB Format)	Change: $ Increase (Decrease) Revised Est. to Revised Forecast	Change: % Increase (Decrease)	2025/2026 Expenses Actuals @ May 31, 2026 (in PSAB Format)	Percentage Received	2024/2025 Expenses Actuals @ May 31, 2025 (in PSAB Format)	Percentage Received	Year-to-year Increase (Decrease) $	Year-to-year Increase (Decrease) %
Trustees												
Salaries and Wages	134,851	133,566	133,566	133,566	-	0.0%	95,244	71.3%	95,745	71.0%	(501)	-0.5%
Benefits	8,186	8,085	8,085	8,085	-	0.0%	6,133	75.9%	6,158	75.2%	(25)	-0.4%
Professional Development	28,569	48,500	48,500	48,500	-	0.0%	21,801	45.0%	10,869	38.0%	10,932	100.6%
Supplies and Services	10,338	9,700	9,700	9,700	-	0.0%	12,400	127.8%	7,535	72.9%	4,865	64.6%
Fees and Contract Services	2,401	-	-	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Other Expenses	2,842	100,000	100,000	100,000	-	0.0%	609	0.6%	6,053	213.0%	(5,444)	-89.9%
Governance / Trustees	**$ 187,187**	**$ 299,851**	**$ 299,851**	**$ 299,851**	**$ -**	**0.0%**	**$ 136,187**	**45.4%**	**$ 126,360**	**67.5%**	**$ 9,827**	**7.78%**
Director and Supervisory Officers												
Salaries and Wages	1,873,301	1,717,680	1,717,680	1,717,680	-	0.0%	1,423,469	82.9%	1,371,096	73.2%	52,373	3.8%
Benefits	270,097	268,381	267,984	267,984	-	0.0%	215,620	80.5%	214,038	79.2%	1,582	0.7%
Professional Development	79,410	71,500	69,800	69,800	-	0.0%	48,069	68.9%	72,823	91.7%	(24,754)	-34.0%
Supplies and Services	26,925	33,025	29,550	29,550	-	0.0%	17,790	60.2%	16,437	61.0%	1,353	8.2%
Other Expenses	10,715	10,000	10,000	10,000	-	0.0%	364	3.6%	10,512	98.1%	(10,148)	-96.5%
Subtotal Director and Supervisory Officers	**$ 2,260,448**	**$ 2,100,586**	**$ 2,095,014**	**$ 2,095,014**	**$ -**	**0.0%**	**$ 1,705,312**	**81.4%**	**$ 1,684,906**	**74.5%**	**$ 20,406**	**1.21%**
Board Administration												
Salaries and Wages	7,846,231	8,392,444	8,527,385	8,527,385	-	0.0%	6,028,003	70.7%	5,694,324	72.6%	333,679	5.9%
Benefits	1,961,599	2,252,709	2,248,216	2,248,216	-	0.0%	1,670,489	74.3%	1,464,029	74.6%	206,460	14.1%
Professional Development	163,471	146,513	146,513	146,513	-	0.0%	56,537	38.6%	114,774	70.2%	(58,237)	-50.7%
Supplies and Services	784,184	1,061,558	1,063,558	1,063,558	-	0.0%	587,505	55.2%	731,313	93.3%	(143,808)	-19.7%
Rental Expenses	229,873	75,000	75,000	75,000	-	0.0%	80,456	107.3%	178,659	77.7%	(98,203)	-55.0%
Fees and Contract Services	1,409,966	1,381,368	1,350,187	1,350,187	-	0.0%	938,395	69.5%	995,279	70.6%	(56,884)	-5.7%
Other Expenses	283,241	325,982	427,162	376,701	(50,461)	-11.8%	271,945	72.2%	255,492	90.2%	16,453	6.4%
Subtotal Board Administration	**$ 12,678,565**	**$ 13,635,574**	**$ 13,838,021**	**$ 13,787,560**	**$ (50,461)**	**-0.4%**	**$ 9,633,330**	**69.9%**	**$ 9,433,870**	**74.4%**	**$ 199,460**	**2.11%**
Total Board Administration & Governance	**$ 15,126,200**	**$ 16,036,011**	**$ 16,232,886**	**$ 16,182,425**	**$ (50,461)**	**-0.3%**	**$ 11,474,829**	**70.9%**	**$ 11,245,136**	**74.3%**	**$ 229,693**	**2.04%**

Halton Catholic District School Board
Pupil Accommodation Expenses
2025/2026 Financial Reporting
For the Nine Months Ended May 31, 2026

		Budget Assessment					Risk Assessment					
	2024/2025 Financial Statements	2025/2026 Original Budget Estimates (in PSAB Format)	2025/2026 Revised Budget Estimates (in PSAB Format)	2025/2026 Revised Budget Forecast @ May 31, 2026 (in PSAB Format)	Change: $ Increase (Decrease) Revised Est. to Revised Forecast	Change: % Increase (Decrease)	2025/2026 Expenses Actuals @ May 31, 2026 (in PSAB Format)	Percentage Received	2024/2025 Expenses Actuals @ May 31, 2025 (in PSAB Format)	Percentage Received	Year-to-year Increase (Decrease) $	Year-to-year Increase (Decrease) %
School Operations and Maintenance												
Salaries and Wages	10,351,452	11,025,007	10,900,898	10,900,898	-	0.0%	7,698,348	70.6%	7,442,941	71.9%	255,407	3.4%
Benefits	2,786,018	3,146,896	3,012,178	3,172,357	160,179	5.3%	2,151,239	67.8%	2,048,099	73.5%	103,140	5.0%
Professional Development	63,207	46,540	46,540	46,540	-	0.0%	19,607	42.1%	38,776	61.3%	(19,169)	-49.4%
Supplies and Services	17,535,902	17,484,272	17,619,646	17,030,541	(589,105)	-3.3%	12,777,151	75.0%	11,897,257	67.8%	879,894	7.4%
Rental Expenses	89,464	76,443	88,443	88,443	-	0.0%	59,325	67.1%	70,720	79.0%	(11,395)	-16.1%
Fees and Contract Services	9,599,379	9,685,708	9,638,677	9,793,463	154,786	1.6%	7,330,666	74.9%	6,729,796	70.1%	600,870	8.9%
Other Expenses	94,209	255,023	255,063	120,471	(134,592)	-52.8%	31,842	26.4%	148,821	158.0%	(116,979)	-78.6%
	40,519,631	41,719,889	41,561,445	41,152,713	(408,732)	-1.0%	30,068,178	73.1%	28,376,410	70.0%	1,691,768	6.0%
Other Pupil Accommodation												
Interest Charges on Capital	4,208,666	3,629,964	3,629,964	3,629,964	-	0.0%	3,306,017	91.1%	4,089,120	97.2%	(783,103)	-19.2%
Rental Expenses	1,489,419	1,451,775	1,451,775	1,451,775	-	0.0%	1,137,771	78.4%	1,239,924	83.2%	(102,153)	-8.2%
Fees and Contract Services	488,874	1,500,000	1,500,000	1,500,000	-	0.0%	178,800	11.9%	302,425	61.9%	(123,625)	-40.9%
Other Expenses	2,207,671	-	-	-	-	0.0%	1,148,047	0.0%	1,759,642	79.7%	(611,595)	-34.8%
	8,394,630	6,581,739	6,581,739	6,581,739	-	0.0%	5,770,635	87.7%	7,391,111	88.0%	(1,620,476)	-21.9%
Total Pupil Accommodation	**$ 48,914,261**	**$ 48,301,628**	**$ 48,143,184**	**$ 47,734,452**	**$ (408,732)**	**-0.8%**	**$ 35,838,813**	**75.1%**	**$ 35,767,521**	**73.1%**	**$ 71,292**	**0.2%**

Halton Catholic District School Board
Continuing Education Expenses
2025/2026 Financial Reporting
For the Nine Months Ended May 31, 2026

	2024/2025 Financial Statements	Budget Assessment: 2025/2026 Original Budget Estimates (in PSAB Format)	2025/2026 Revised Budget Estimates (in PSAB Format)	2025/2026 Revised Budget Forecast @ May 31, 2026 (in PSAB Format)	Change: $ Increase (Decrease) Revised Est. to Revised Forecast	Change: % Increase (Decrease)	Risk Assessment: 2025/2026 Expenses Actuals @ May 31, 2026 (in PSAB Format)	Percentage Received	2024/2025 Expenses Actuals @ May 31, 2025 (in PSAB Format)	Percentage Received	Year-to-year Increase (Decrease) $	Year-to-year Increase (Decrease) %
Continuing Education												
Salaries & Wages	6,054,265	5,384,802	5,584,367	5,584,690	323	0.0%	3,579,667	64.1%	3,725,706	61.5%	(146,039)	-3.9%
Employee Benefits	757,428	756,104	728,575	728,575	-	0.0%	522,357	71.7%	578,543	76.4%	(56,186)	-9.7%
Staff Development	5,114	10,430	12,960	12,638	(322)	-2.5%	6,348	50.2%	3,624	70.9%	2,724	75.2%
Supplies and Services	128,827	163,653	164,527	177,685	13,158	8.0%	139,115	78.3%	83,404	64.7%	55,711	66.8%
Rental Expense	569,320	1,346,339	1,348,421	1,348,421	-	0.0%	489,138	36.3%	425,517	74.7%	63,621	15.0%
Fees & Contractual Services	148,207	42,615	43,055	43,055	-	0.0%	39,839	92.5%	146,002	98.5%	(106,163)	-72.7%
Other Expenses	35,122	9,870	15,869	15,869	-	0.0%	32,104	202.3%	27,292	77.7%	4,812	17.6%
Total Continuing Education	**$ 7,698,283**	**$ 7,713,813**	**$ 7,897,774**	**$ 7,910,933**	**$ 13,159**	**0.2%**	**$ 4,808,568**	**60.8%**	**$ 4,990,088**	**64.8%**	**$ (181,520)**	**-3.6%**

Appendix A-8

Halton Catholic District School Board
Transportation Expenses
2025/2026 Financial Reporting
For the Nine Months Ended May 31, 2026

		Budget Assessment					Risk Assessment					
	2024/2025 Financial Statements	2025/2026 Original Budget Estimates (in PSAB Format)	2025/2026 Revised Budget Estimates (in PSAB Format)	2025/2026 Revised Budget Forecast @ May 31, 2026 (in PSAB Format)	Change: $ Increase (Decrease) Revised Est. to Revised Forecast	Change: % Increase (Decrease)	2025/2026 Expenses Actuals @ May 31, 2026 (in PSAB Format)	Percentage Received	2024/2025 Expenses Actuals @ May 31, 2025 (in PSAB Format)	Percentage Received	Year-to-year Increase (Decrease) $	Year-to-year Increase (Decrease) %
Pupil Transportation												
Salaries and Wages	916,338	929,587	961,554	961,554	-	0.0%	-	0.0%	3	0.0%	(3)	-100.0%
Benefits	123,897	133,526	130,557	130,557	-	0.0%	-	0.0%	(1)	0.0%	1	-100.0%
Professional Development	2,240	5,151	4,196	4,196	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Supplies and Services	41,638	52,931	54,661	59,661	5,000	9.1%	-	0.0%	-	0.0%	-	0.0%
Rental Expenses	26,452	27,568	27,764	27,764	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Fees and Contract Services	9,836,571	10,466,652	10,496,410	10,496,410	-	0.0%	10,610,790	101.1%	10,260,818	104.3%	349,972	3.4%
Other Expenses	32,213	35,853	29,556	29,556	-	0.0%	-	0.0%	-	0.0%	-	0.0%
	10,979,349	11,651,268	11,704,698	11,709,698	5,000	0.0%	10,610,790	90.6%	10,260,820	93.5%	349,970	3.4%
Transportation - Provincial Schools												
Fees and Contract Services	156,073	138,400	83,500	83,500	-	0.0%	-	0.0%	-	0.0%	-	0.0%
Total Transportation	**$ 11,135,422**	**$ 11,789,668**	**$ 11,788,198**	**$ 11,793,198**	**$ 5,000**	**0.0%**	**$ 10,610,790**	**90.0%**	**$ 10,260,820**	**92.1%**	**$ 349,970**	**3.4%**

Halton Catholic District School Board
Other Provincial Grants
2025/2026 Budget Report
For the Nine Months Ended May 31, 2026

Grant Description	2025/2026 Original Budget Estimates	2025/2026 Revised Budget Estimates	2025/2026 Budget Forecast	2025/2026 Actual @ May 31/2026
J. Crowell - REP				
STAFF TO SUPPORT READING INTERVENTIONS	1,050,400	1,050,362	1,050,362	821,435
MENTAL HEALTH STRATEGY SUPPORTS-EMERGING NEEDS	20,900	20,897	20,897	16,718
EARLY READING ENHANCEMENTS-SCREENING TOOLS	183,100	183,123	183,123	40,202
LICENSES-SCREENING TOOLS	189,600	189,619	189,619	145,481
HEALTH RESOURCES, TRAINING AND SUPPPORT	20,400	20,353	20,353	9,682
PROFESSIONAL DEVELOPMENT FOR EARLY CHILDHOOD EDUCATORS	-	18,081	18,081	18,081
CRICKET GRANT PROGRAM	-	39,978	39,978	15,747
SUPPORTS FOR ENGLISH LANGUAGE LEARNERS	-	-	7,120	-
EARLY DEVELOPMENT INSTRUMENTS	-	-	50,550	25,275
	1,464,400	**1,522,413**	**1,580,083**	**1,092,621**
M. Skrzypek - REP				
MATH ACHIEVEMENT ACTION PLAN - MATH AQ	-	39,000	39,000	650
MATH ACHIEVEMENT ACTION PLAN - BOARD MATH LEAD	166,600	166,636	166,636	133,309
MATH ACHIEVEMENT ACTION PLAN - DIGITAL MATH TOOLS	267,700	267,681	267,681	160,754
MATH ACHIEVEMENT ACTION PLAN - SCHOOL MATH FACILITATOR	24,500	24,535	24,535	19,628
	458,800	**497,852**	**497,852**	**314,341**
C. Jack-Caldeira - REP				
SPEC ED AND MENTAL HEALTH-SUMMER LEARNING PROGRAMS	153,500	153,500	153,500	-
SUMMER MENTAL HEALTH SUPPORTS	256,100	256,100	256,100	-
AUTISM SPECTRUM DISORDER ADDITIONAL QUALIFICATION	15,600	15,557	15,557	8,546
TRANSPORTATION FOR CYIC	62,000	62,000	62,000	3,542
COOP ED SUPPORT FOR STUDENTS WITH DISABILITIES	69,000	69,000	69,000	55,200
SPEC-ED TRANSITION NEEDS NAVIGATOR	133,000	132,959	132,959	106,367
	689,200	**689,116**	**689,116**	**173,655**
E. Del Sordo - REP				
EXPERIENTIAL LEARNING	36,700	36,680	36,680	11,841
OYAP GRANT	261,091	289,088	289,088	233,691
LBS GRANTS	128,580	128,580	141,738	129,221
SKILLED TRADES BURSARY PROGRAM	16,000	16,000	16,000	12,800
GRADUATION COACH PROGRAM FOR BLACK STUDENTS	130,400	130,430	130,430	75,558
CYBER SAFETY LEARNING RESOURCES	-	-	59,376	20,636
ENTREPRENEURSHIP EDUCATION	20,000	20,000	20,000	12,394
	592,771	**620,778**	**693,312**	**496,141**
A. Lofts - PPF				
CRITICAL PHYSICAL SECURITY INFRASTRUCTURE	134,900	134,940	134,940	(26,639)
CYBER SECURITY OPERATING MODEL (CSOM)	-	180,000	180,000	49,695
	134,900	**314,940**	**314,940**	**23,056**
Sub-total	**$ 3,340,071**	**$ 3,645,099**	**$ 3,775,303**	**$ 2,099,814**
Other				
PROVINCE OF ONTARIO-CITIZENSHIP	1,164,914	1,335,899	1,335,899	932,358
HUMAN RIGHTS EPO	170,400	170,430	170,430	136,344
Sub-total	**$ 1,335,314**	**$ 1,506,329**	**$ 1,506,329**	**$ 1,068,702**
Total Other Provincial Grants per A-1	**$ 4,675,385**	**$ 5,151,428**	**$ 5,281,632**	**$ 3,168,516**

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

Appendix C

	2025/2026 Revised Estimates				2025/2026 Original Estimates				2024/2025 Actuals		
	Projected FTE Oct 31/25	Projected FTE Mar 31/26	Projected ADE	% Change	Projected FTE Oct 31/25	Projected FTE Mar 31/26	Projected ADE	% Change	Actual FTE Oct 31/24	Actual FTE Mar 31/25	Original ADE
JK	1,717.00	1,735.00	1,726.00	4.8%	1,640.00	1,653.00	1,646.50	-4.0%	1,703.00	1,728.00	1,715.50
SK	1,840.00	1,856.00	1,848.00	-0.2%	1,845.00	1,859.00	1,852.00	5.7%	1,744.00	1,759.00	1,751.50
Gr. 1 to 3	5,954.00	5,987.00	5,970.50	-0.1%	5,961.00	5,991.00	5,976.00	-3.8%	6,195.00	6,232.00	6,213.50
Gr. 4 to Gr. 6	7,032.00	7,079.00	7,055.50	-0.6%	7,082.00	7,117.00	7,099.50	-1.3%	7,174.00	7,207.00	7,190.50
Gr. 7 to Gr. 8	5,029.00	5,038.00	5,033.50	0.4%	5,014.00	5,012.00	5,013.00	-0.5%	5,033.50	5,038.50	5,036.00
Gr. 4 to Gr. 8	12,061.00	12,117.00	12,089.00	-0.2%	12,096.00	12,129.00	12,112.50	-0.9%	12,207.50	12,245.50	12,226.50
Elementary Day School Enrolment	21,572.00	21,695.00	21,633.50	0.2%	21,542.00	21,632.00	21,587.00	-1.5%	21,849.50	21,964.50	21,907.00
Secondary Day School Enrolment	14,960.36	14,837.25	14,898.81	0.4%	14,884.86	14,784.65	14,834.76	3.9%	14,339.19	14,221.51	14,280.35
Total Day School ADE	36,532.36	36,532.25	36,532.31	0.3%	36,426.86	36,416.65	36,421.76	0.6%	36,188.69	36,186.01	36,187.35

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

Appendix D

Summary of Expenses by Expense Type
For the Nine Months Ended May 31, 2026

	2025/2026 Revised Estimates	% of total budget	YTD Actuals	% of total actuals	% of Revised Estimates
Operating					
Salary & Wages	368,259,760	74.5%	283,979,275	75.0%	77.1%
Employee Benefits	62,462,153	12.6%	46,939,522	12.4%	75.1%
Total Salaries and Benefits	**430,721,913**	**87.2%**	**330,918,797**	**87.4%**	**76.8%**
Professional Development	1,482,932	0.3%	624,462	0.2%	42.1%
Supplies & Services	32,063,106	6.5%	22,670,297	6.0%	70.7%
Rentals & Leases	2,995,403	0.6%	1,770,598	0.5%	59.1%
Fees & Contract Services	25,016,109	5.1%	20,540,697	5.4%	82.1%
Other	1,725,824	0.3%	2,239,447	0.6%	129.8%
Total Other Operating	**63,283,374**	**12.8%**	**47,845,501**	**12.6%**	**75.6%**
Total Operating	**494,005,287**	**100.0%**	**378,764,298**	**100.0%**	**76.7%**
Capital					
Interest on Capital	**3,629,964**	**100.0%**	**3,306,017**	**100.0%**	**91.1%**
PSAB Adjustments					
School Generated Funds	**15,100,000**	**38.5%**	**10,993,458**	**37.0%**	**72.8%**
Amortization expenses	**24,359,198**	**62.2%**	**18,726,612**	**63.0%**	**76.9%**
Increase in Employee Future Benefits	(77,432)	-0.2%	-	0.0%	0.0%
(Decrease) in Accrued Interest on Debenture	(194,172)	-0.5%	-	0.0%	0.0%
	(271,604)	**-0.7%**	-	**0.0%**	**0.0%**
Total PSAB Adjustments	**39,187,594**	**7.9%**	**29,720,070**	**100.0%**	**75.8%**
Total Expenses	**$ 536,822,845**	**100.0%**	**$ 411,790,385**	**100.0%**	**76.7%**

HALTON CATHOLIC DISTRICT SCHOOL BOARD

Regular Board Meeting **Information Report**

Capital Projects Report as of May 31st, 2026	Item 5.2
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 inform the Board of Trustees of the preliminary cost of capital projects as of May 31st, 2026.

Background Information

The following information regarding Halton Catholic District School Board's (HCDSB) 2025-26 Capital Budget was provided to Trustees:

1. Information Report 11.5 "Capital Projects Report as of February 28th, 2026" from the March 24th, 2026, Regular Board Meeting.
2. Information Report 11.2 "Capital Projects Report as of November 30th, 2025" from the January 20th, 2026, Regular Board Meeting.
3. Information Report 12.2 "Capital Projects Report as of August 31st, 2025" from the November 18th, 2025, Regular Board Meeting.
4. Action Report 9.3 "Proposed 2026 Facility Renewal Projects" from the October 21st, 2025, Regular Board Meeting.
5. Action Report 4.2 "2025-26 Budget Estimates – Final" from the June 24th, 2025, Special Board Meeting.

Comments

The attached Capital Projects Report summarizes $278.4 million in currently approved projects, either in progress or recently completed. These projects have incurred $166.9 million in expenses to date and have $27.0 million in outstanding commitments/open purchase orders, for a total of $193.8 million. The largest projects with open purchase orders include:

- St. Kateri Tekakwitha Catholic Secondary School future portable servicing,
- Milton #11 Catholic Elementary School,
- Georgetown West Catholic Elementary School,
- Our Lady of Victory Catholic Elementary School addition,
- North Oakville #3 Catholic Elementary School; and,
- Various 2026 Renewal projects.

Remaining commitments are also recorded for St. Josephine Bakhita Catholic Elementary School and St. Cecilia Catholic Elementary School.

The financial position of each project continues to be monitored. Where projected shortfalls are identified, they are expected to be addressed through available capital allocations, professional fee/contingency balances, Board-approved transfers, and other eligible funding sources.

The expenditures outlined in the individual capital project summaries in Appendix A-1 to A-11 reflect construction, site, first-time equipping, and renewal costs to date. Each project summary also provides details on the project's funding source.

Conclusion

HCDSB staff will continue to monitor the capital project budgets.

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

Halton Catholic District School Board
Major Capital Projects Summary
For the period ending May 31, 2026

Appendix A

CURRENT PROJECTS	Board-Approved Budget	Minor Tangible Capital Asset (mTCA) Funding	Expenses to date	Commitments	Remaining Budget Balance*	Allocation of Professional Fees and Contingency Budget and Board-Approved Transfers from Previous Projects**	Financial Position of Project	Status of Project
St. Veronica (Milton #10 - new school & childcare centre)	$18,727,105	$54,988	$18,349,796	-	$377,309	-	$377,309	In progress
St. Cecilia (North Oakville #4 - new school)	$24,400,157	$174,229	$24,374,658	$25,499	-	-	-	In progress
St. Kateri Tekakwitha (Milton #3 - new school)	$67,076,692	$709,210	$64,652,408	$571,859	$1,852,425	-	$1,852,425	In progress
St. Josephine Bakhita (Milton #9 - new school & childcare centre)	$24,841,708	$387,214	$24,847,223	$50,885	($56,400)	-	($56,400)	In progress
Milton #11 (new school & childcare centre)	$36,750,229	-	$1,681,996	$1,070,816	$33,997,417	-	$33,997,417	In progress
Georgetown West (new school & childcare centre)	$26,143,856	-	$3,577,788	$19,895,368	$2,670,700	-	$2,670,700	In progress
Our Lady of Victory (addition)	$13,212,811	-	$807,789	$530,093	$11,874,929	-	$11,874,929	Pre-construction
North Oakville #3 (new school & childcare centre)	$32,707,069	-	$1,380,605	$915,933	$30,410,531	-	$30,410,531	Pre-construction
2024 Renewal Projects	$7,400,000	-	$9,245,470	$29,886	($1,875,356)	$2,046,903	$171,547	In progress
2025 Renewal Projects	$7,200,000	-	$8,189,153	$65,739	($1,054,892)	$1,287,851	$232,959	In progress
2026 Renewal Projects	$5,700,000	-	$1,094,279	$3,808,631	$797,090	$444,429	$1,241,519	In progress
	$264,159,627	$1,325,641	$158,201,165	$26,964,709	$78,993,753	$3,779,183	$82,772,936	
Professional Fees	$6,393,000	-	$3,421,646	-	$2,971,354	($1,780,640)	$1,190,714	
Contingencies	$7,818,000	-	$3,922,494	-	$3,895,506	($1,998,543)	$1,896,963	
Additional Funding (Ministry REPs, SGF etc.)	-		-	-	-	-	-	
	$14,211,000	-	$7,344,140	-	$6,866,860	($3,779,183)	$3,087,677	
Total Capital Projects	$278,370,627	$1,325,641	$165,545,305	$26,964,709	$85,860,613	-	$85,860,613	

* Note this balance represents the remaining budget before the allocation and application of the professional fee and contingency budget. The expenses to date and commitments include professional fee and contingency costs incurred to date.

** Note this balance represents the allocation of the professional fees and contingency budget to projects based on costs incurred to date as well as any Board-approved transfers from previous projects (if applicable).

St. Veronica (Milton #10) Catholic Elementary School
For the period ending May 31, 2026

Appendix A-1

Project Start Year: 2019-2020
Project Description: Construction of new elementary school in Milton with 671 pupil places and 5-room child care centre

Project Budget & Expenses

	Board-Approved Budget	Board-Approved Budget Transfers	Expenses to Date	Commitments	Total Projected Expenses to Date	Remaining Budget
Construction	$16,431,805	-	$16,307,937	-	$16,307,937	$123,868
Professional Fees	$1,320,300	-	$1,350,465	-	$1,350,465	($30,165)
Inspections, soil test & surveys	$175,000	-	-	-	-	$175,000
Building Permits, Site Plan & Approval	$150,000	-	$199,133	-	$199,133	($49,133)
Contingencies	$200,000	-	-	-	-	$200,000
Furniture & Equipment	$275,000	-	$362,347	-	$362,347	($87,347)
Childcare Furniture & Equipment	$175,000	-	$129,914	-	$129,914	$45,086
	$18,727,105	-	$18,349,796	-	$18,349,796	$377,309
Minor Tangible Capital Asset Funding						
Furniture & Equipment	-	$54,988	$54,988	-	$54,988	-
	$18,727,105	$54,988	$18,404,784	-	$18,404,784	$377,309

Project Funding Sources

	Board-Approved Budget	Internal Approved Budget	Total Funding	Total Remaining Funding
Ministry Funding Sources				
Capital Priorities	$14,499,502		$14,499,502	-
Child Care Capital	$2,727,603		$2,727,603	-
Board Funding Sources				
Proceeds of Disposition	$1,500,000		$1,122,691	$377,309
Minor Tangible Capital Asset Funding		$54,988	$54,988	-
	$18,727,105	$54,988	$18,404,784	$377,309

Board Motions
Staff Report Item #9.1 at Board meeting July 29, 2020

St. Cecilia (North Oakville #4) Catholic Elementary School
For the period ending May 31, 2026

Project Start Year: 2020-2021
Project Description: Construction of new elementary school in Oakville with 671 pupil places

Project Budget & Expenses

	Board-Approved Budget	Board-Approved Budget Transfers	Expenses to Date	Commitments	Total Projected Expenses to Date	Remaining Budget
Construction	$21,891,580	-	$22,357,444	-	$22,357,444	($465,864)
Professional Fees	$1,050,000	-	$1,286,764	$25,499	$1,312,263	($262,263)
Inspections, soil test & surveys	$100,000	-	$54,431	-	$54,431	$45,569
Building Permits, Site Plan & Approval	$225,000	-	$306,389	-	$306,389	($81,389)
Contingencies	$803,577	-	-	-	-	$803,577
Furniture & Equipment	$330,000	-	$369,630	-	$369,630	($39,630)
	$24,400,157	-	$24,374,658	$25,499	$24,400,157	-
Minor Tangible Capital Asset Funding						
Furniture & Equipment	-	$174,229	$174,229	-	$174,229	-
	$24,400,157	$174,229	$24,548,887	$25,499	$24,574,386	-

Project Funding Sources

	Board-Approved Budget	Internal Approved Budget	Total Funding	Total Remaining Funding
Ministry Funding Sources				
Capital Priorities	$23,400,157		$23,400,157	-
Board Funding Sources				
Proceeds of Disposition	$1,000,000		$1,000,000	-
Minor Tangible Capital Asset Funding		$174,229	$174,229	-
	$24,400,157	$174,229	$24,574,386	-

Board Motions
Staff Report Item #9.3 at Board meeting May 18, 2021
Action Item #8.9 at Board meeting May 17, 2022
Action Item #5.2 at Board meeting January 17, 2023

Note: There were EDC eligible costs that were re-classed from the Construction component of this project.

St. Kateri Tekakwitha Catholic Secondary School
For the period ending May 31, 2026

Appendix A-3

Project Start Year: 2019-2020
Project Description: Construction of new secondary school in Milton with 1,542 pupil places

Project Budget & Expenses

	Board-Approved Budget	Board Approved Budget Transfers	Expenses to Date	Commitments	Total Projected Expenses to Date	Remaining Budget
Construction	$59,634,658	-	$59,978,540	$477,029	$60,455,569	($820,911)
Professional Fees	$2,445,000	-	$2,666,653	$4,377	$2,671,030	($226,030)
Inspections, soil test & surveys	$325,000	-	$3,065	-	$3,065	$321,935
Building Permits, Site Plan & Approval	$275,000	-	$573,078	-	$573,078	($298,078)
Contingencies	$1,892,034	-	-	-	-	$1,892,034
Furniture & Equipment	$2,505,000	-	$1,431,072	$90,453	$1,521,525	$983,475
	$67,076,692	-	$64,652,408	$571,859	$65,224,267	$1,852,425
Minor Tangible Capital Asset Funding						
Furniture & Equipment	-	$709,210	$709,210	-	$709,210	-
	$67,076,692	$709,210	$65,361,618	$571,859	$65,933,477	$1,852,425

Project Funding Sources

	Board-Approved Budget	Internal Approved Budget	Total Funding	Total Remaining Funding
Ministry Funding Sources				
Capital Priorities	$63,576,692		$63,576,692	-
Board Funding Sources				
Proceeds of Disposition	$1,400,000		$1,400,000	-
Capital Reserve	$2,100,000		$247,575	$1,852,425
Minor Tangible Capital Asset Funding		$709,210	$709,210	-
	$67,076,692	$709,210	$65,933,477	$1,852,425

Board Motions
Staff Report Item #9.2 at Board meeting July 29, 2020
Action Report Item #5.1 at Board meeting December 20, 2022

St. Josephine Bakhita (Milton #9) Catholic Elementary School
For the period ending May 31, 2026

Appendix A-4

Project Start Year: 2021-2022
Project Description: Construction of new elementary school in Milton with 671 pupil places and 5-room child care centre

Project Budget & Expenses

	Board-Approved Budget	Board-Approved Budget Transfers	Expenses to Date	Commitments	Total Projected Expenses to Date	Remaining Budget
Construction	$22,125,685	-	$22,553,697	$32,238	$22,585,935	($460,250)
Professional Fees	$1,170,000	-	$1,698,533	$18,647	$1,717,180	($547,180)
Inspections, soil test & surveys	$85,000	-	$22,884	-	$22,884	$62,116
Building Permits, Site Plan & Approval	$248,867	-	$279,011	-	$279,011	($30,144)
Contingencies	$682,156	-	-	-	-	$682,156
Furniture & Equipment	$355,000	-	$293,098	-	$293,098	$61,902
Childcare Furniture & Equipment	$175,000	-	-	-	-	$175,000
	$24,841,708	-	$24,847,223	$50,885	$24,898,108	($56,400)
Minor Tangible Capital Asset Funding						
Childcare Furniture & Equipment	-	$191,970	$191,970	-	$191,970	-
Furniture & Equipment	-	$195,244	$195,244	-	$195,244	-
	$24,841,708	$387,214	$25,234,437	$50,885	$25,285,322	($56,400)

Project Funding Sources

	Board-Approved Budget	Internal Approved Budget	Total Funding	Total Remaining Funding
Ministry Funding Sources				
Capital Priorities	$20,204,694		$20,204,694	-
Child Care Capital	$3,737,014		$3,737,014	-
Board Funding Sources				
Capital Reserve	$900,000		$956,400	($56,400)
Minor Tangible Capital Asset Funding		$387,214	$387,214	-
	$24,841,708	$387,214	$25,285,322	($56,400)

Board Motions
Action Item #8.10 at Board meeting May 17, 2022
Action Item #5.3 at Board meeting January 17, 2023

Note: There were EDC eligible costs that were re-classed from the Construction component of this project.
*****Note: Project costs are being finalized and actual construction inputs will be realized once final draw is received and paid by the Board. Current overage showing will be re-evaluated.***

Milton #11 Catholic Elementary School
For the period ending May 31, 2026

Appendix A-5

Project Start Year: 2022-2023
Project Description: Construction of new elementary school in Milton with 763 pupil places and 5-room child care centre

Project Budget & Expenses

	Board-Approved Budget	Board-Approved Budget Transfers	Expenses to Date	Commitments	Total Projected Expenses to Date	Remaining Budget
Construction	$30,350,229	-	$22,075	-	$22,075	$30,328,154
Professional Fees	$3,250,000	-	$1,198,787	$1,062,904	$2,261,691	$988,309
Inspections, soil test & surveys	$250,000	-	-	-	-	$250,000
Building Permits, Site Plan & Approval	$350,000	-	$461,134	$7,912	$469,046	($119,046)
Contingencies	$1,650,000	-	-	-	-	$1,650,000
Furniture & Equipment	$900,000	-	-	-	-	$900,000
	$36,750,229	-	$1,681,996	$1,070,816	$2,752,812	$33,997,417

Project Funding Sources

	Board-Approved Budget	Total Funding	Total Remaining Funding
Ministry Funding Sources			
Capital Priorities	$31,902,194	$2,752,812	$29,149,382
Child Care Capital	$4,848,035		$4,848,035
	$36,750,229	$2,752,812	$33,997,417

Board Motions
Action Item #5.2 at Board meeting April 2, 2024

Georgetown West Catholic Elementary School
For the period ending May 31, 2026

Appendix A-6

Project Start Year: 2023-2024
Project Description: Construction of new elementary school in Georgetown with 527 pupil places and 5-room child care centre

Project Budget & Expenses

	Board-Approved Budget	Board-Approved Budget Transfers	Expenses to Date	Commitments	Total Projected Expenses to Date	Remaining Budget
Construction	$21,743,856	-	$1,842,478	$19,164,431	$21,006,909	$736,947
Professional Fees	$1,900,000	-	$1,300,210	$730,937	$2,031,147	($131,147)
Inspections, soil test & surveys	$200,000	-	$31,220	-	$31,220	$168,780
Building Permits, Site Plan & Approval	$250,000	-	$403,880	-	$403,880	($153,880)
Contingencies	$1,050,000	-	-	-	-	$1,050,000
Furniture & Equipment	$1,000,000	-	-	-	-	$1,000,000
	$26,143,856	-	$3,577,788	$19,895,368	$23,473,156	$2,670,700

Project Funding Sources

	Board-Approved Budget	Total Funding	Total Remaining Funding
Ministry Funding Sources			
Capital Priorities	$20,879,121	$20,879,121	-
Child Care Capital	$5,264,735	$2,594,035	$2,670,700
	$26,143,856	$23,473,156	$2,670,700

Board Motions
Action Item #9.2 at Board meeting June 4, 2024

Our Lady of Victory Catholic Elementary School Addition
For the period ending May 31, 2026

Appendix A-7

Project Start Year: 2024-25
Project Description: A 276 pupil place addition, renovation and 5 room child care centre at Our Lady of Victory CES in Milton.

Project Budget & Expenses

	Board-Approved Budget	Board-Approved Budget Transfers	Expenses to Date	Commitments	Total Projected Expenses to Date	Remaining Budget
Construction	$9,962,811	-	$46,000	$4,744	$50,744	$9,912,067
Professional Fees	$900,000	-	$634,800	$510,822	$1,145,622	($245,622)
Inspections, soil test & surveys	$150,000	-	-	-	-	$150,000
Building Permits, Site Plan & Approval	$250,000	-	$126,989	$14,527	$141,516	$108,484
Contingencies	$1,200,000	-	-	-	-	$1,200,000
Furniture & Equipment	$750,000	-	-	-	-	$750,000
	$13,212,811	-	$807,789	$530,093	$1,337,882	$11,874,929

Project Funding Sources

	Board-Approved Budget	Total Funding	Total Remaining Funding
Ministry Funding Sources			
Capital Priorities	$9,909,811	$1,337,882	$8,571,929
Child Care Capital	$3,303,000		$3,303,000
	$13,212,811	$1,337,882	$11,874,929

Board Motions
Action Item #10.2 at Board meeting April 22, 2025

North Oakville #3 Catholic Elementary School
For the period ending May 31, 2026

Project Start Year: 2024-25
Project Description: A new 671 pupil place elementary school and 5 room child care centre in Oakville

Project Budget & Expenses

	Board-Approved Budget	Board-Approved Budget Transfers	Expenses to Date	Commitments	Total Projected Expenses to Date	Remaining Budget
Construction	$26,757,069	-	-	$4,744	$4,744	$26,752,325
Professional Fees	$2,900,000	-	$1,197,460	$902,454	$2,099,914	$800,086
Inspections, soil test & surveys	$250,000	-	-	-	-	$250,000
Building Permits, Site Plan & Approval	$350,000	-	$183,145	$8,735	$191,880	$158,120
Contingencies	$1,500,000	-	-	-	-	$1,500,000
Furniture & Equipment	$950,000	-	-	-	-	$950,000
	$32,707,069	-	$1,380,605	$915,933	$2,296,538	$30,410,531

Project Funding Sources

	Board-Approved Budget	Total Funding	Total Remaining Funding
Ministry Funding Sources			
Capital Priorities	$28,927,069	$2,296,538	$26,630,531
Child Care Capital	$3,780,000		$3,780,000
	$32,707,069	$2,296,538	$30,410,531

Board Motions
Action Item #10.1 at Board meeting April 22, 2025

2024 Facility Renewal Projects
For the period ending May 31, 2026

Appendix A-9

Project Start Year: 2023-24
Project Description: Various renewal projects at multiple school sites

Project Budget & Expenses

	Board-Approved Budget	Board-Approved Budget Transfers	Expenses to Date	Commitments	Total Projected Expenses to Date	Remaining Budget
Ministry Approved Funded Projects						
Guardian Angels (mechanical systems)	$400,000	$22,828	$422,828	-	$422,828	-
Holy Family (school refresh)	$3,000,000	$995,550	$3,965,664	$29,886	$3,995,550	-
St. Andrew (roof replacement)	$900,000	-	$728,453	-	$728,453	$171,547
St. Francis (school refresh)	$2,000,000	$781,652	$2,781,652	-	$2,781,652	-
Holy Trinity (mechanical systems)	$300,000	$46,612	$346,612	-	$346,612	-
Capital Reserve Projects						
Holy Trinity (artificial turf & track replacement)	$800,000	$200,261	$1,000,261	-	$1,000,261	-
	$7,400,000	$2,046,903	$9,245,470	$29,886	$9,275,356	$171,547
Professional Fees	$740,000	($872,082)	-	-	-	($132,082)
Contingencies	$1,110,000	($1,174,821)	-	-	-	($64,821)
	$9,250,000	-	$9,245,470	$29,886	$9,275,356	($25,356)

*Note: Professional Fees & Contingencies allocation:

Professional Fees School	Professional Fees Amount	Contingencies School	Contingencies Amount
Guardian Angels	$8,708	Guardian Angels	$14,120
St. Francis	$649,721	St. Francis	$131,931
Holy Trinity	$201,767	Holy Trinity	$45,106
Holy Family	$11,886	Holy Family	$983,664
	$872,082		$1,174,821

Additional Funding Sources (SGF)

School	Amount
	-

Board Motions
Action Item #10.2 at Board meeting November 21, 2023

2025 Facility Renewal Projects
For the period ending May 31, 2026

Appendix A-10

Project Start Year: 2024-25
Project Description: Various renewal projects at multiple school sites

Project Budget & Expenses

	Board-Approved Budget	Board-Approved Budget Transfers	Expenses to Date	Commitments	Total Projected Expenses to Date	Remaining Budget
Ministry Approved Funded Projects						
Ascension (school refresh)	$2,200,000	$683,475	$2,835,398	$48,077	$2,883,475	-
St. Patrick (school refresh)	$2,500,000	$460,851	$2,958,768	$2,083	$2,960,851	-
Christ the King (mechanical controls)	$300,000	$90,605	$390,605	-	$390,605	-
Corpus Christi (roof replacement)	$300,000	-	$242,375	-	$242,375	$57,625
Notre Dame (field lighting)	$300,000	-	$245,311	-	$245,311	$54,689
Notre Dame (exterior)	$300,000		$300,000	-	$300,000	-
St. Bernadette (boiler replacement)	$300,000	-	$225,451	-	$225,451	$74,549
St. Gabriel (windows)	$400,000	$52,920	$452,920	-	$452,920	-
St. Joan of Arc (boiler replacement)	$300,000	-	$259,932	$15,579	$275,511	$24,489
Capital Reserve Projects						
Notre Dame (track replacement)	$300,000		$278,393	-	$278,393	$21,607
	$7,200,000	$1,287,851	$8,189,153	$65,739	$8,254,892	$232,959
Professional Fees	$720,000	($464,129)	-	-	-	$255,871
Contingencies	$1,080,000	($823,722)	-	-	-	$256,278
	$9,000,000	-	$8,189,153	$65,739	$8,254,892	$745,108

*Note: Professional Fees & Contingencies allocation:

Professional Fees		Contingencies	
School	**Amount**	**School**	**Amount**
St. Patrick	$320,604	St. Patrick	$140,247
St. Gabriel	$52,920	Ascension	$683,475
Christ the King	$90,605		
	$464,129		$823,722

Additional Funding Sources (SGF)

School	Amount
	-

Board Motions
Action Item #9.1 at Board meeting September 17, 2024

***Note:** The Notre Dame Exterior Refresh Project (Board Approved Budget of $300,000 line item above) was extended into 2026 and has additional supplemental budget shown in the following year.

2026 Facility Renewal Projects
For the period ending May 31, 2026

Appendix A-11

Project Start Year: 2025-26
Project Description: Various renewal projects at multiple school sites

Project Budget & Expenses

	Board-Approved Budget	Board-Approved Budget Transfers	Expenses to Date	Commitments	Total Projected Expenses to Date	Remaining Budget
Ministry Approved Funded Projects						
Bishop Reding (field lighting)	$300,000	-	-	-	-	$300,000
Corpus Christi (mechanical controls)	$450,000	-	$276,205	$110,335	$386,540	$63,460
Notre Dame (exterior and interior refresh)	$1,250,000	-	$617,200	$217,888	$835,088	$414,912
Notre Dame (boiler replacement)	$450,000	$18,260	$17,551	$450,709	$468,260	-
St. Catherine (LED lighting)	$300,000	-	$18,688	$7,356	$26,044	$273,956
St. Dominic (roof replacement)	$1,000,000	$343,966	$4,342	$1,339,624	$1,343,966	-
St. Francis Xavier (dust collector)	$450,000	-	$12,250	$433,970	$446,220	$3,780
St. Michael (roof replacement)	$900,000	-	$4,342	$710,247	$714,589	$185,411
St. Vincent (heat pumps)	$600,000	$82,203	$143,701	$538,502	$682,203	-
Capital Reserve Projects						
	-	-	-	-	-	-
	$5,700,000	$444,429	$1,094,279	$3,808,631	$4,902,910	$1,241,519
Professional Fees	$570,000	($444,429)	-	-	-	$125,571
Contingencies	$855,000	-	-	-	-	$855,000
	$7,125,000	-	$1,094,279	$3,808,631	$4,902,910	$2,222,090

*Note: Professional Fees & Contingencies allocation:

Professional Fees		Contingencies		Additional Funding Sources (SGF)	
School	**Amount**	**School**	**Amount**	**School**	**Amount**
St. Dominic	$343,966				
Notre Dame	$18,260				
St. Vincent	$82,203				
	$444,429		-		-

Board Motions
Action Item #9.3 at Board meeting October 21, 2025

***Note:** The Notre Dame Exterior Refresh Project (Board Approved Budget of $1,250,000 line item above) was extended from 2025 (previous year budget allocation of $300,000).