



Halton
District
School
Board

2026/2027

Draft Budget

Wednesday, June 10, 2026

www.hdsb.ca |

Agenda

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Overview

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Pressures

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Special Education Draft Budget

Budget Overview



\$970M

Total Annual
Budget



\$7.1M

2025-2026
Deficit



\$10-14M

Projected
Savings



Balanced

2026-2027
Budget



Enrolment has declined by 1,800 students since 2023-2024, and is expected to further decline by 680 for the 2026-2027 school year.

Core Education Funding Pressures



Special Education Grant Reallocation

-\$20M Lost Revenue



CPP/EI Enhancements

-\$6M Unfunded



WSIB Claim Costs Increases

+\$5M (vs 2019)



Supply Staffing Costs

+\$14M Over Allocation



Inflation vs. Funding

Funding Not Keeping Pace



Underutilized School Top Up

-\$2.5M Lost Revenue

Projected Enrolment

	Projection*** 2026/2027	Revised Budget* 2025/2026	Increase/ (Decrease)	% Change
Elementary	45,041.00	45,414.00	(373.00)	(0.82%)
Secondary	19,512.47	20,025.71	(513.24)	(2.56%)
Total	64,553.47	65,439.71	(886.24)	(1.35%)

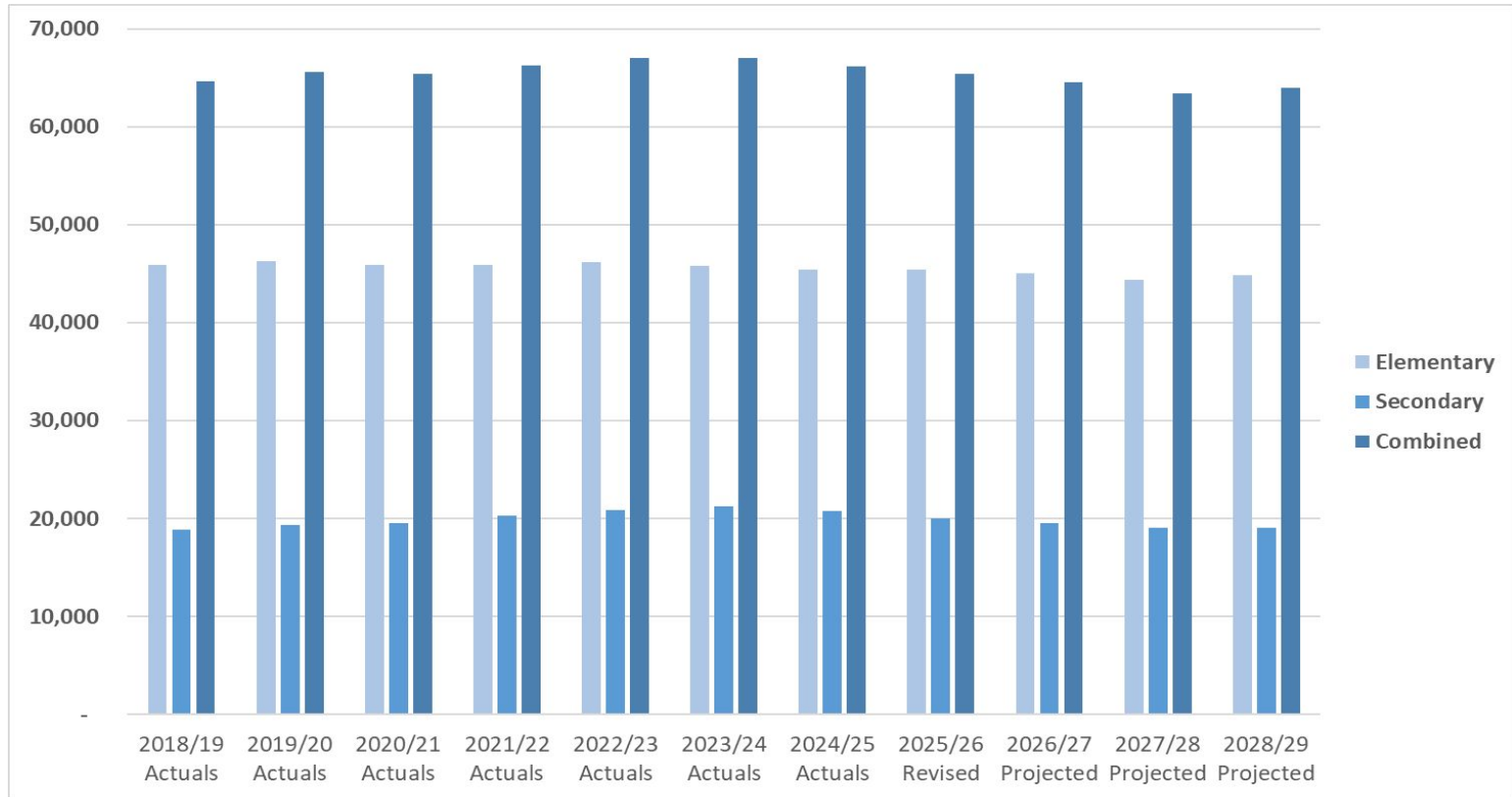
	Projection*** 2026/2027	Original Budget** 2025/2026	Increase/ (Decrease)	% Change
Elementary	45,041.00	45,072.00	(31.00)	(0.07%)
Secondary	19,512.47	20,161.81	(649.34)	(3.22%)
Total	64,553.47	65,233.81	(680.34)	(1.04%)

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

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

*** Enrolment based on **Projected** October 31/26 and **Projected** March 1/27

Enrolment History and Projections

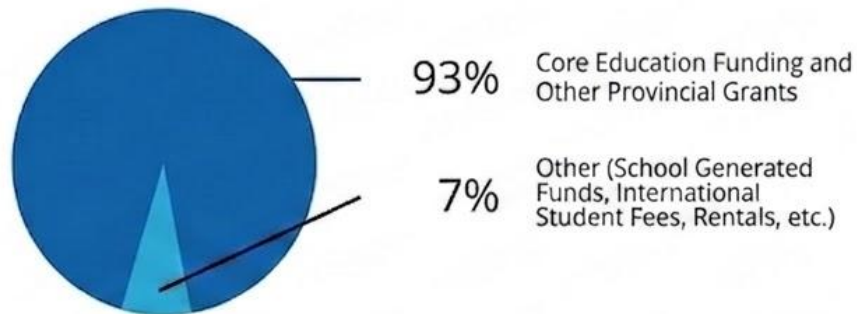


Revenue & Expense Overview

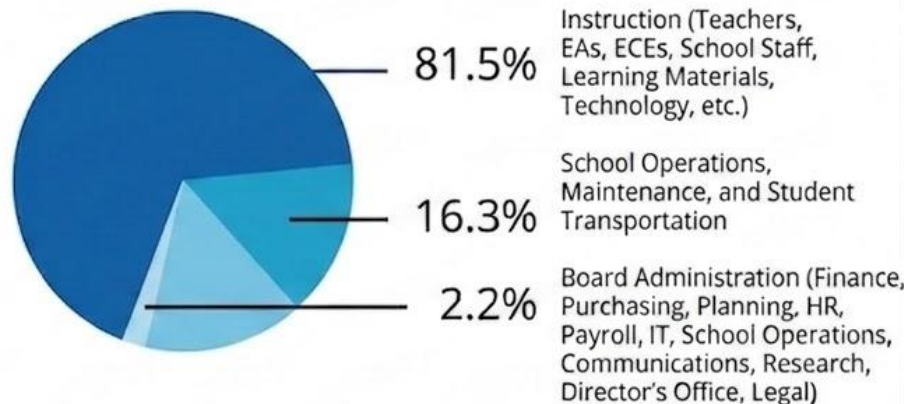
Over **97.8** % of our budget directly supports students

Total Budget: \$966 Million

How We Are Funded



How We Spend The Funds



2026-2027 Revenue

	2026/2027 Draft Budget	2025/2026 Budget	Increase / (Decrease)
Revenue			
Provincial Grants - Core Education Funding ¹	\$ 874,626,131	\$ 869,977,968	\$ 4,648,163
Provincial Grants - Other ²	1,316,488	5,778,129	(4,461,641)
Federal Grants ³	2,571,880	3,363,113	(791,233)
School Generated Funds	20,000,000	20,000,000	-
Investment Income	1,500,000	2,575,000	(1,075,000)
Other Fees & Revenues ³	45,243,305	47,043,977	(1,800,672)
Amortization of Deferred Capital Contributions	40,695,487	41,616,300	(920,813)
Total Revenue	\$ 985,953,291	\$ 990,354,487	\$ (4,587,718)

1. Net increase is due to new funding allocations added to the CEF, REPs moved into the CEF, and teacher Q&E, offset by funding reduction due to enrolment decline
2. Variance is due to numerous REPs transferred into Core Ed and some not yet confirmed
3. Variance is due to decrease in EDC revenue offsetting increases to tuition fee, rental and BASP revenues

2026-2027 Expenses

	2026/2027 Draft Budget	2025/2026 Budget	Increase / (Decrease)
Instruction	\$ 756,988,990	\$ 759,300,676	\$ (2,311,686)
Administration	21,002,545	21,196,684	(194,139)
Transportation	22,387,916	22,340,244	47,672
School Operations	134,731,670	132,770,883	1,960,787
School Generated Funds	20,000,000	20,000,000	-
Other	10,533,913	14,879,644	(4,345,731)
Total Expenditures	\$ 965,645,034	\$ 970,488,131	\$ (4,843,097)

2026-2027 Proposed Savings and Efficiencies

Non-Staffing Savings and Efficiencies

- \$6.9 million identified across all departments and budget areas, including student transportation optimization, school operations and decentralized budgets, central program, and corporate departments

Revenue Generating Opportunities

- \$2.2 million identified in program growth for Continuing Education, reallocation of new funding, rental and lease opportunities

Staffing Reduction

- \$10.5 million and 101.8 Full Time Equivalent (FTE) staffing positions across all employee groups

2026-2027 Operational Increases



Compensation & Benefits

Salary grid and step movements, and statutory benefits

\$7.0 M



School Operations

School operations and maintenance

\$3.1 M



Infrastructure & Tech

Ongoing maintenance fees and software licensing

\$1.1 M



Student Support

Temporary Transitional Support

\$0.4 M

2026-2027 Special Education Fund

The Special Education Fund provides additional funding for students who need special education programs, services and equipment.

The Special Education Fund is made up of four components:

- Special Education Fund Per-Pupil Allocation
- Differentiated Needs Allocation (DNA)
- Complex Supports Allocation
- Specialized Equipment Allocation (SEA)

The Special Education Fund can only be used for Special Education expenditures; any unspent amount is treated as deferred revenue.

2026-2027 Special Education Fund

Other Areas of the CoreEd Funding are meant to complement the Special Education Fund:

Learning Resource Fund

- A portion of the allocation for Professional Student Services Personnel is included, for the Speech and Language Pathologists, Behaviour Analysts, and Psychoeducational Consultants

Cost Adjustment and Qualification and Experience grant

- Provides salary adjustments for Special Education Teachers

Student Transportation Fund

- Supports transportation to Special Education programs

Support for Students Fund

- Part of collective agreements, includes a portion for Special Education staffing

School Board Administration Fund

- Provides support for the office of the Superintendent of Special Education

2026-2027 Special Education Funding

Special Education Allocations	Estimates 2026/2027	Estimates 2025/2026	Increase/ (Decrease)
Special Education Per Pupil Amount (SEPPA)	59,488,659	59,912,401	(423,742)
Differentiated Needs Amount (DNA)	37,183,931	36,538,710	645,221
Complex Supports Allocation	8,373,709	8,278,759	94,950
Specialized Equipment Allocation (SEA)	3,728,916	4,792,653	(1,063,737)
Self-Contained Adjustment	14,000,054	13,155,725	844,329
Special Education Fund Sub-Total	122,775,269	122,678,248	97,021
Supports for Students	4,982,207	5,464,779	(482,572)
Other CoreEd Funding Areas	7,967,226	10,334,808	(2,367,582)
Total Special Education Revenue	135,724,702	138,477,835	(2,753,133)

* Grants reflect overall board enrolment decline, updated table amounts, and less SEA claims expected

** Other CoreEd Funding Areas include funding for professionals/paraprofessionals and health benefit costs

2026-2027 Special Education Expenses

Special Education Expense Categories	Estimates 2026/2027	Estimates 2025/2026	Increase / (Decrease)
Education and Community Partnership Programs	3,899,015	3,909,732	(10,717)
Classroom Teachers	49,618,231	51,919,655	(2,301,423)
Supply Staff	8,188,673	8,032,244	156,429
Educational Assistants	60,762,788	61,786,717	(1,023,929)
Textbooks and Supplies	2,296,041	3,030,661	(734,620)
Professionals, Paraprofessionals & Technical	9,978,937	17,547,746	(7,568,809)
Staff Development	169,823	190,463	(20,640)
Coordinators and Consultants	2,979,133	3,347,385	(368,252)
Total Special Education Expenses	137,892,641	149,764,603	(11,871,962)

Note: The 2026/2027 Student Well-Being and Mental Health resources, with the exception of ECPP, were decoupled from Special Education for enveloping purposes going forward.

2026-2027 Special Education Enveloping

	Estimates 2026/2027	Estimates 2025/2026	Increase / (Decrease)
Total Special Education Revenue	135,724,702	138,477,835	(2,753,133)
Total Special Education Expense	137,892,641	149,764,603	(11,871,962)
Expenditures in Excess of Revenue	(2,167,939)	(11,286,768)	9,118,829

2026-2027 Special Education Staffing

	Draft Estimates 2026/2027			Estimates 2025/2026			Increase / (Decrease)
	Base	Temporary	Total	Base	Temporary	Total	
Teachers							
Elementary Teachers	295.9	17.9	313.8	314.3	20.2	334.5	(20.7)
Secondary Teachers	94.3	8.0	102.3	93.3	8.0	101.3	1.0
Teachers Sub-Total	390.3	25.9	416.2	407.6	28.2	435.8	(19.6)
Educational Assistants	855.0	24.0	879.0	861.0	28.0	889.0	(10.0)
Other Staff							-
Behaviour Analysts	5.0	2.0	7.0	5.0	2.0	7.0	-
Clerical & Secretarial	4.3		4.3	6.1		6.1	(1.8)
Instructional Program Leaders (IPL)	18.0		18.0	20.0		20.0	(2.0)
Management And Support Staff	9.0		9.0	9.0		9.0	-
Occupational Therapist	1.0		1.0	1.0		1.0	-
Principals	2.0		2.0	2.0		2.0	-
Psychoeducational Consultants	20.0		20.0	22.0		22.0	(2.0)
Specialized Behaviour Support Workers	8.0	1.0	9.0	8.0	1.0	9.0	-
Speech-Language Pathologists	20.0		20.0	22.0		22.0	(2.0)
Student Supervisors	35.5		35.5	35.5		35.5	-
Technical & Specialized	3.0		3.0	4.0		4.0	(1.0)
Vice Principals	2.0		2.0	2.0		2.0	-
Other Staff Sub-total	127.8	3.0	130.8	136.6	3.0	139.6	(8.8)
Total Special Education FTE	1,376.1	52.9	1,429.0	1,405.2	59.2	1,464.4	(38.4)

2026-2027 Student Well-Being & Mental Health

Mental Health Allocations
Mental Health Workers Component
Student Mental Health Component
Mental Health Leaders Component
Supports for Students
Other CoreEd Funding Areas
Total Mental Health Revenue

Estimates 2026/2027	Estimates 2025/2026	Increase/ (Decrease)
282,312	274,198	8,114
1,215,003	1,223,541	(8,538)
160,695	160,695	-
460,382	460,382	-
2,647,823	2,859,232	(211,410)
4,766,214	4,978,048	(211,410)

Mental Health Expense Categories
Professionals, Paraprofessional & Technical
Coordinators and Consultants
Total Mental Health Expenses

Estimates 2026/2027	Estimates 2025/2026	Increase / (Decrease)
7,931,857	8,936,304	(1,004,447)
346,551	342,129	4,422
8,278,408	9,278,433	(1,000,025)

Total Mental Health Revenue
Total Mental Health Expense
Expenditures in Excess of Revenue

Estimates 2026/2027	Estimates 2025/2026	Increase / (Decrease)
4,766,214	4,978,048	(211,410)
8,278,408	9,278,433	(1,000,025)
(3,512,194)	(4,300,385)	788,615

Mental Health Staff
Child & Youth Care Practitioners
Social Workers
Psychoeducational Consultants
Central Administration (incl. clerical)
Total Mental Health Staffing

Estimates 2026/2027	Estimates 2025/2026	Increase/ (Decrease)
41.5	47.0	(5.5)
26.5	30.5	(4.0)
2.0	2.0	-
5.0	5.0	-
76.0	85.5	(9.5)

QUESTIONS?

