

Report Title: 2026-2027 Budget Development and Timelines
Submitted by: R. Negoi, Superintendent of Business and Treasurer
C. Ennis, Director of Education
Meeting Date: October 8, 2025

1. Analysis

The fiscal year for all School Boards in Ontario is in alignment with the school year and runs from September 1 to August 31. According to Ministry of Education reporting and accountability requirements, a School Board's budget must be submitted to the Ministry by the end of June preceding the start of the fiscal year in question. Consequently, the 2026-2027 budget must be submitted prior to the end of June 2026.

Provincial Perspective

The Government of Ontario tabled a \$14.6 billion deficit budget for 2025-2026 (up from \$6 billion deficit expected for 2024-2025) with plans to balance the provincial budget by 2027-2028. The Government of Ontario anticipates increase to the province's revenue of 4% per year, and curtailing spending to 0.7% increase per year. As the focus of the Province remains on fiscal responsibility and balancing the provincial budget, there are no increases expected to the Core Education Funding outside of those mandated by the central labour agreements. The Core Education (Core Ed) funding, while for 2025-2026 has provided some additional investments into student transportation and temporary accommodations, still contains funding shortfalls in the areas of supply staffing coverage, statutory benefits, keeping up with inflation and increasing Workplace Safety and Insurance Board (WSIB) claim costs. These challenges are expected to continue into the 2026-2027 school year.

Board Perspective

The key objective of the Budget Development Process is to align the allocation of resources with the 2024-2028 Multi-Year Strategic Plan (attachment 5.1), the Special Education Plan, and the Capital Plan; identify school-based staffing requirements; identify budget challenges and opportunities; and gather input from the various stakeholder groups. The budget development process also considers the corporate risk profile in determining the allocation of resources. These inform any changes in direction or initiatives required to support the six Board commitments, which are then reflected in the original budget and updated in the revised estimates.

The HDSB has submitted a \$7.1 million deficit budget for the 2025-2026 school year, and is required by regulation to balance the budget by 2026-2027. In addition, the HDSB has been

experiencing declining enrolment for the past two years, and is projected to continue to decline until 2027-2028. Enrolment is the main driver of CoreEd funding, and as such, declining enrolment reduces the available funding across all funding allocations, even though the HDSB is opening new schools in areas of growth and is experiencing increasing needs for special education services, supports for students' well-being and mental health and resources overall. When funding is reduced as a result of declining enrolment, it impacts not just the teacher in the classroom, but all the wrap-around supports for the students. Over the past 2 years, enrolment declined by over 1,800 students, and it is projected over the next two years that enrolment will decline by another 1,500 students. Based on demographic changes to the Region of Halton, enrolment is expected to increase once again by the 2028-2029 school year.

The 2026-2027 budget development timelines are listed in attachment 5.2. The consultation process is starting earlier this year to allow for more meaningful feedback and consideration into the decision-making process. The requirement to balance the budget in 2026-2027 means the HDSB not only has eliminate the \$7.1 million deficit, but find additional reductions to address further enrolment decline. The 2026-2027 budget development process will be the most challenging one yet, and will reflect reductions in all areas of the school board impacting staffing and non-staffing budgets. Budget workgroups have been established with key staff that represent all areas of the HDSB, to provide meaningful input in identifying reductions, efficiencies and potential opportunities that may result in additional enrolment or revenue. These meetings will take place during October and November. In addition, the following budget discussions and feedback are proposed:

- October 15th, 2025 – Special Education Advisory Committee
- October 22nd, 2025 – Halton Union Council
- November 6th, 2025 – Parent Involvement Committee
- November 12th, 2025 – Budget discussion with corporate management staff
- November 18th, 2025 – Budget discussion with elementary and secondary school administrators
- November 18th, 2025 – Committee of the Whole
- January 19th to January 30th, 2026 – Public survey

The HDSB website will be updated at the end of December with information about the budget process, enrollment, funding and expenses. Parents, guardians, staff, students and members of the public are invited to submit questions which will be addressed in a public information engagement session later in January. Following this session, the budget feedback page will be open to the public. All feedback received will be analyzed and results will be presented to the

Board of Trustees during March, as well as form the basis for the budget development and decision making.

Additional budget meetings and reports will take place between January and April, focused on reviewing data gathered from the comprehensive budget consultation process and using the feedback to inform decision making. The final budget will be presented to the Board for final approval in June 2026, consistent with Ministry reporting timelines.

The HDSB has made significant reductions in 2024-2025 in order to eliminate the structural deficit and align costs to funding parameters. Due to further enrolment decline and the funding pressures around supply staffing coverage, statutory benefits, keeping up with inflation and increasing WSIB costs, the 2025-2026 budget resulted in a \$7.1 million deficit. Given the regulatory requirement to balance the budget, the 2026-2027 budget development process will be focusing on identifying reductions and efficiencies, focusing on student retention and other opportunities to increase revenues, while remaining committed to supporting the needs of our students.

1.1 Governance Alignment

Under the Education Act, the Board of Trustees are required to approve a balanced budget prior to the end of June, of the preceding year. This report marks the start of the 2026-2027 Budget Development process, outlining key dates, budget objectives and budget challenges for the upcoming year.

2. Background

The budget development process typically starts in the fall of the prior school year. All information, reports and presentations are made public on our Budget and Financial Information website. This website also contains the budget and financial information for prior years as comparison.

The public consultation process will be updated on the website later in December and will culminate with a feedback form at the end of January.

The next budget discussions are planned with the Special Education Advisory Committee on October 15th, 2025 and Committee of the Whole on November 18th, 2025 and additional presentations and reports will occur during January and May. A budget stakeholders consultation report will be presented to the Board of Trustees on March 3rd, 2026. The draft budget report is scheduled to be presented to the Board of Trustees on June 2nd, 2026 and for approval on June 16th, 2026.

3. Financial Impact

This information report does not have a direct financial impact, however will inform the allocation of resources in the 2026-2027 year. The HDSB is facing a \$7.1 million deficit in the current year, and a regulatory requirement to balance in 2026-2027.

4. Multi-Year Strategic Plan Alignment

Priority Alignment: Environmental and Global Citizenship; Human Rights, Equity and Inclusion; Indigenous Rights and Education; Kindness, Connection and Community; Learning, Engagement and Achievement; Mental Health and Well-Being

This report indirectly supports all of HDSB commitments under the Multi-Year Strategic Plan, by facilitating the allocation of resources for a successful school and fiscal year for students and staff.

5. Attachment(s):

- 5.1. 2024-2028 Multi-Year Strategic Plan
- 5.2. 2026-2027 Budget Development Timelines

Respectfully submitted,

Roxana Negoï

Superintendent of Business Services and Treasurer



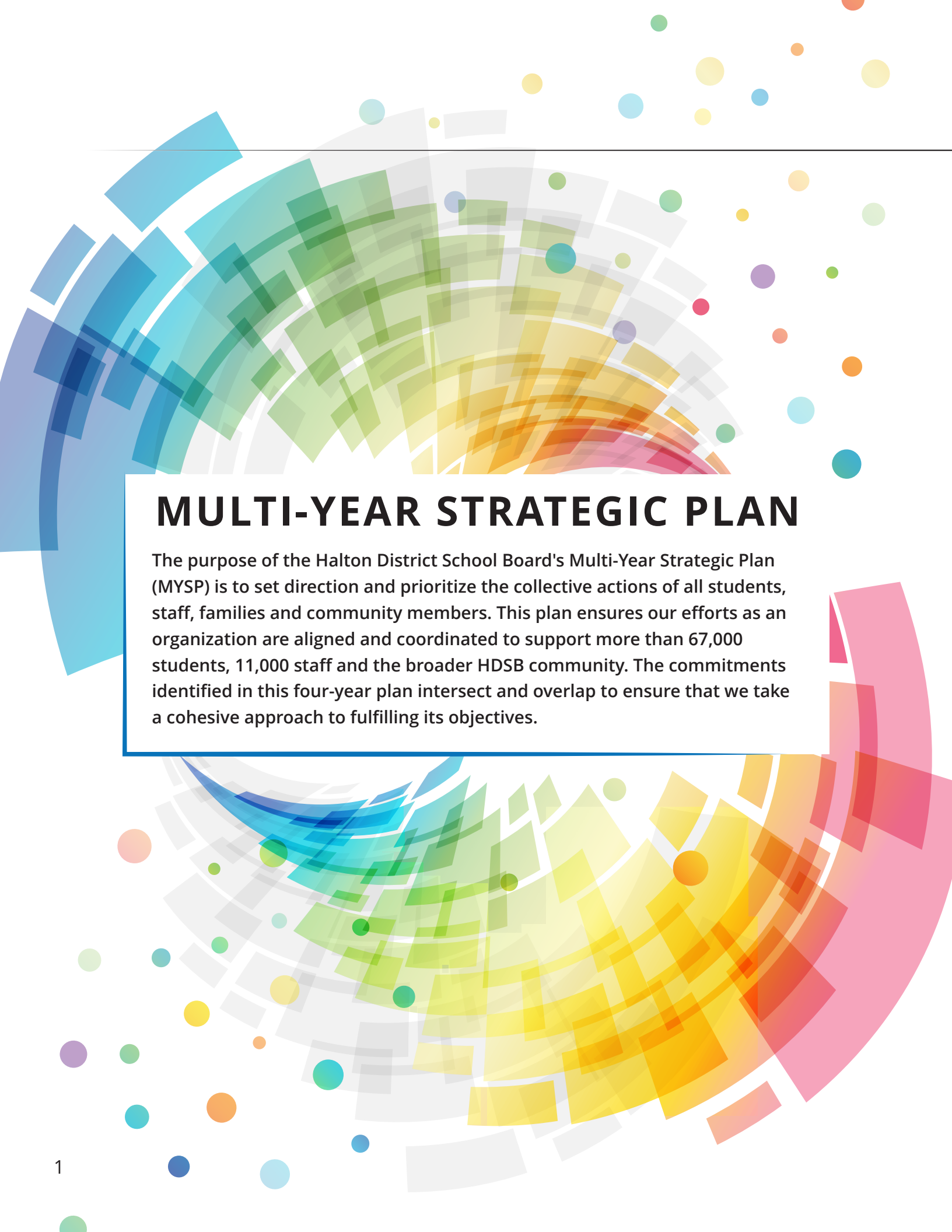
Board Report Number: 25103

For Information

Curtis Ennis
Director of Education

Multi-Year Strategic Plan 2024-2028



The background of the page is a vibrant, abstract composition. It features a large, semi-circular graphic on the left side, composed of numerous overlapping, semi-transparent rectangular blocks in shades of blue, teal, green, yellow, and orange. To the right of this graphic, there is a collection of small, solid-colored circles in various colors including blue, green, yellow, orange, red, and purple, scattered across the white background. The overall aesthetic is modern and dynamic.

MULTI-YEAR STRATEGIC PLAN

The purpose of the Halton District School Board's Multi-Year Strategic Plan (MYSP) is to set direction and prioritize the collective actions of all students, staff, families and community members. This plan ensures our efforts as an organization are aligned and coordinated to support more than 67,000 students, 11,000 staff and the broader HDSB community. The commitments identified in this four-year plan intersect and overlap to ensure that we take a cohesive approach to fulfilling its objectives.

HDSB Commitments



Learning, Engagement and Achievement

Learning, Engagement and Achievement

What it means:

We create vibrant, supportive spaces where students and staff are inspired to learn and thrive in their pursuit of excellence.



Key objectives:

1. Ensure every student develops transferable skills and reaches their potential throughout their unique learning journey.
2. Expand and promote diverse learning opportunities and educational pathways tailored to students' interests and aspirations.
3. Empower and amplify student voices in decision-making.
4. Provide staff with access to evidence-informed training and professional learning that supports professional growth and student success.



Kindness, Connection and Community

What it means:

We centre a culture of kindness that promotes empathy, respect and trust within our relationships.

Key objectives:

1. Emphasize a culture of kindness that supports grassroots initiatives to actively shape and sustain compassionate and supportive spaces.
2. Model behaviour that inspires empathy, respect and positive connections at every level of the organization.
3. Strengthen relationships among students, staff, families and beyond to support positive community engagement.



Kindness,
Connection and
Community



Indigenous Rights and Education



What it means:

We promote environments that uphold Inherent and Indigenous Rights, address systemic barriers and deepen understanding and shared responsibility for Indigenous Rights, Treaty(s) knowledge and substantive reconciliation.

Key objectives:

1. Advance student and staff education in Indigenous Rights, truths, responsibilities and reconciliation.
2. Amplify and enhance the presence of Indigenous voices.
3. Address systemic barriers to support student success and the achievement of Indigenous students.



Human Rights, Equity and Inclusion



What it means:

We ensure an inclusive, respectful, accessible and equitable environment where human rights are upheld, diversity is celebrated and systemic barriers are addressed.

Key objectives:

1. Reduce achievement and opportunity gaps by continuing to provide environments that promote success for students and staff with complex intersecting identities, diverse experiences and varying socioeconomic circumstances.
2. Honour the diverse identities within the community, ensuring equitable access for all.



**Human Rights,
Equity and
Inclusion**

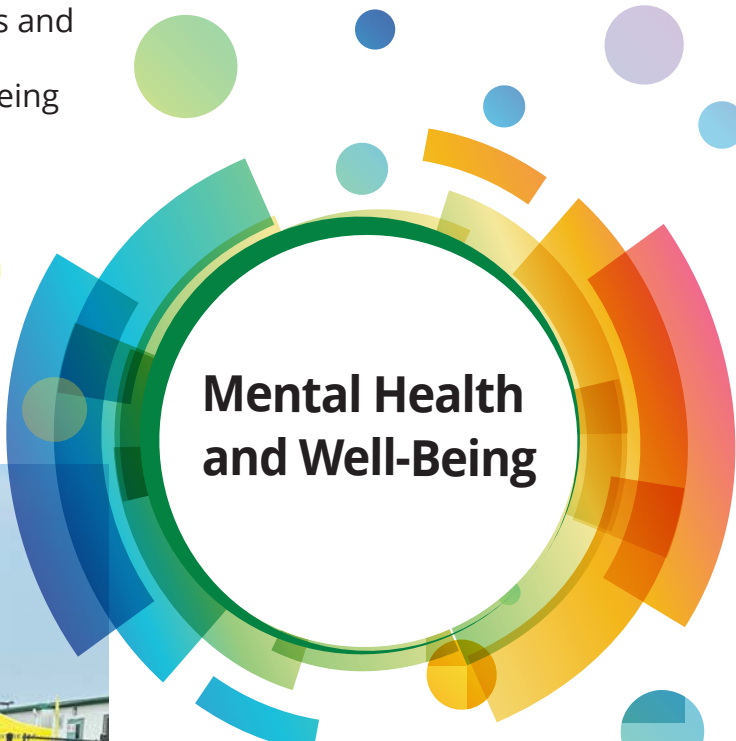
Mental Health and Well-Being

What it means:

We support well-being in all aspects, ensuring everyone can thrive academically, physically, socially and emotionally.

Key objectives:

1. Build and maintain healthy relationships and supportive and safe environments.
2. Promote and support the mental well-being of students and staff.



Mental Health
and Well-Being



Environmental and Global Citizenship

What it means:

We empower students and staff to act responsibly, innovate and honour the connections among all living beings to contribute to a sustainable future.

Key objectives:

1. Emphasize opportunities for students to develop future-ready skills, including critical thinking, creativity, problem-solving, empathy, adaptability and environmental stewardship.
2. Leverage technology mindfully to support and enhance intellectual and social development.
3. Incorporate the United Nations Sustainable Development Goals into learning and work environments.









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12/2024

Timelines for 2026-2027 Budget Development Process

October / November 2025

Budget Development Report

Budget objectives, schedule, funding, consultation, review of budget assumptions

Education Funding Consultations

Provide feedback to senior administration and include in the next Board report

Collaborate with OPSBA, CODE, COSBO on CoreEd Funding Consultation submission

Board of Trustees provide feedback on Education Funding

Provide feedback on Education Funding at the Regional Education Council

Budget Consultation Process starts

Administrative Council and Budget Working Groups meet during October and November

Budget discussions are conducted with the Board of Trustees, Special Education

Advisory Committee, Parent Involvement Committee and Halton Union Council

Budget consultation continues with staff beyond those participating in the Budget Working Groups

December 2025 / April 2026

Administrative Council and budget owners planning meetings continue

Individual meetings with budget owners

Identifying gaps and efficiencies

Review corporate risk profile and align to resource allocation

Budget Consultation continues

Trustee input

SEAC input

Public survey

Administrative Council meetings to form recommendations

Trustee Budget Meeting(s)

Discussion re: Alignment of Financial Resources, considering:

Multi-Year Strategic Plan

Annual Operational Plan

Special Education Plan

Capital Plan

Corporate Risk Profile

Regulatory compliance

Review of Budget Parameters

Preliminary Enrolment

Review details of 2026/2027 CoreEd Funding

Overview of Grant Revenue Calculation (based on CoreEd funding release)

Review Expenditures to ensure alignment with CoreEd funding

Review restraint measures required

Review of Accountability and Reporting Requirements

Review Trustee Input

Review Stakeholder Input

Presentation/review with Board of Trustees and SEAC

May/June 2026

Trustee Budget Meeting(s)

Review of draft budget

Review Administrative Council recommendations

Update on Trustee Input / Stakeholder Input /

Update on Communication Plan

Continue to discuss restraint measures if required

Board Meeting

Budget finalized

Budget filed with Ministry and posted on the website