

Committee Meeting Agenda

Audit Committee

Public Session

February 24, 2026

J.W. Singleton Education Centre, 2050 Guelph Line, Burlington, ON

Large Boardroom

3:00 p.m.

1. Routine Matters

- 1.1. Call to Order
- 1.2. Acknowledgement of Traditional Lands
- 1.3. Approval of the Agenda
- 1.4. Declarations of Possible Conflict of Interest

2. Presentations

3. Ratification/Action

- 3.1. Minutes of the Audit Committee Meetings
 - 3.1.1. Audit Committee Meeting, November 11, 2025 Page 2-5
- 3.2. Action Items
 - 3.2.1. Recommendation for the External Auditor Appointment for the 2025-2026 Financial Statement Audit (R. Negoj) Page 6-9

4. Communication to the Audit Committee

- 4.1. For Information
 - 4.1.1. Regional Internal Auditor Status Report (A. Eltherington) Page 10
 - 4.1.2. Board Report on Budget Development and Schedule (R. Negoj) Page 11-29
 - 4.1.3. Timelines for Financial Reporting Presentation to Board (R. Negoj) Page 30-33

5. Private Session

- 5.1. Private Session
- 5.2. Approval of Business Transacted in Audit Committee Private Session

6. Adjournment

Date of Next Meeting - Tuesday May 5th, 2026



Audit Committee Meeting Minutes

Public Session

November 11, 2025, 3:00 p.m.

J.W. Singleton Education Centre, 2050 Guelph Line, Burlington, ON

Large Boardroom

1. Routine Matters

1.1. Call to Order

The Audit Committee Chair called the meeting to order at 3:07 p.m.

1.2. Acknowledgement of Traditional Lands

On behalf of the Board, acknowledgement and thanks was given to the Mississaugas of the Credit First Nation for sharing their traditional territory with us.

1.3. Approval of the Agenda

Motion: R. Brydon & S. Malik

Be it resolved that the Agenda for the Public session of the Audit Committee Meeting for November 11, 2025 be approved as distributed. **Carried Unanimously.**

1.4. Declarations of Possible Conflict of Interest

No conflicts of interest were declared

2. Private Session

2.1. Private Session (3:10 pm - 3:35 pm)

Motion: R. Brydon & T. Rocha

Be it resolved that the Audit Committee rise from Public Session to Private Session **Carried Unanimously.**

2.2. Approval of Business Transacted in Audit Committee Private Session

Motion:



Audit Committee Meeting Minutes

Public Session

November 11, 2025, 3:00 p.m.

J.W. Singleton Education Centre, 2050 Guelph Line, Burlington, ON

Large Boardroom

- No Business transacted in Private

3. Presentations

There were no presentations made to the Audit Committee

4. Ratification/Action

4.1. Minutes of the Audit Committee Meetings

4.1.1. Audit Committee Meeting, September 30, 2025

Motion: T. Rocha & R. Brydon

Be it resolved that the Minutes from the Public session Audit Committee Meeting held on September 30th, 2025 be approved as distributed. **Carried Unanimously.**

4.2. Recommendation to Board - 2024/2025 Financial Statements

- 2024/2025 Financial Statements and Accumulated Surplus Balances (R. Negoj)
 - Concluded the year in an operating surplus position of \$3.6 million, mainly as a result of higher than anticipated revenue including one time funding for retroactive compensation, investment income, rental income, and before and after care revenue. Additionally, we realized salary and benefit savings due to lower staffing levels, turnover and vacancies, and non staffing budget savings. The year ended in a lower cash balance due to purchase property and short-term financing on capital projects.
- Report to the Audit Committee on the 2024/2025 Audit (Deloitte)
 - The External Auditor spoke to the report and answered questions. A clean audit opinion was provided.
 - 5 schools were selected to perform internal control testing on various processes including Pcard process and enrollment registers.



Audit Committee Meeting Minutes

Public Session

November 11, 2025, 3:00 p.m.

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Large Boardroom

- There were no findings to report of any material misstatement.

Motion: R. Brydon & S. Malik

Be it resolved that the Audit Committee recommends the audited financial statements of the Halton District School Board for the fiscal year ended August 31, 2025 be approved by the Board of Trustees. **Carried Unanimously.**

4.3. Staffing Compliance Audit (R. Negoj)

The Superintendent of Business Services spoke to the Ministry requirement for the External Auditors to perform a staffing compliance audit for the purposes of verifying funding for the Employee Life and Health Trust (ELHT) benefits.

Motion: R. Brydon & S. Malik

Be it resolved that the Audit Committee recommend that the Board of Trustees approve the appointment of Deloitte LLP to conduct the Staffing Compliance Audit at a fee of \$11,000 excluding applicable taxes. **Carried Unanimously.**

5. Communication to the Audit Committee

5.1. Information Items

5.1.1. Supplemental Reporting

- Annual Statement of Education Development Charges (EDC) Report (R. Negoj)
 - The Superintendent of Business Services presented the report.
- Summary of Trustee Expenses Report as of 2024/2025 (R. Negoj)
 - Current reserve balance in the trustee fund has decreased slightly compared to last year. There is an overall roll forward balance of around \$111K.



Audit Committee Meeting Minutes

Public Session

November 11, 2025, 3:00 p.m.

J.W. Singleton Education Centre, 2050 Guelph Line, Burlington, ON

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- Requested that staff provide Trustees with a list of where the reserved balance funds could be utilized via a Trustee motion.

5.1.2. Halton Student Transportation Services 2024/2025 Financial Statements (R. Negoj)

- The Superintendent of Business Services presented the report.
- Clarification provided that the percentage of allocation between HDSB and HCDSB is based on bus ridership and not overall enrolment.

5.1.3. Regional Internal Audit Status Report - Verbal Update (A. Eltherington)

- The Internal Auditor presented the timelines for financial reporting presentation to the Board for information. An extra auditor position was posted and it will be open till November 28th.

5.1.4. Timelines for Financial Reporting Presentation to Board

- The Superintendent of Business Services presented the timelines for financial reporting presentation to Board for information
- Reports pertaining to the current fiscal year have been updated. Links for all other reports will be added and updated as each report is presented to the Board

6. Adjournment

Next scheduled meeting date – Tuesday, February 24th, 2026



Board Report Number:

For **Action OR Future Action**

Report Title: Appointment of External Auditor for the 2025-2026 fiscal year
Submitted by: D. Danielli, Chair, Audit Committee 2025-2026
Meeting Date: March 3, 2026

Recommendation

That the Board of Trustees authorize the appointment of the external audit firm Deloitte LLP to perform the annual financial statements audit and the agreed-upon procedures report for the 2025-2026 fiscal year, at a cost not to exceed \$89,460 + HST.

1. Analysis

Following a procurement process for the selection of external auditors in 2023, the external audit firm, Deloitte LLP, was the Evaluation Committee's recommended proponent for appointment of a 5-year term beginning in the 2022-2023 fiscal year. This will be the fourth year of their term.

An annual assessment of the performance of the external auditors was performed at the September 30, 2025 Audit Committee meeting in private session. The overall result of the consolidated assessment was positive.

The fee for the 2025-2026 HDSB year-end consolidated financial statements audit and the agreed-upon procedures report is quoted at \$89,460 + HST, and aligns with the contractual amount agreed upon.

1.1. Governance Alignment

The Board is required to appoint an external auditor each fiscal year as cited in the Audit Committee Regulation 361/10.

1.2. Alternatives

There are no alternative courses of action, as this is a five-year contractual obligation with a requirement to re-appoint the external auditor on an annual basis.

2. Background

Ontario Regulation 361/10 s.9(4), states the following:



Board Report Number:

For **Action OR Future Action**

An audit committee of a board has the following duties related to the board's external auditor:

1. To review at least once in each fiscal year the performance of the external auditor and make recommendations to the board on the appointment, replacement or dismissal of the external auditor and on the fee and fee adjustment for the external auditor.

On February 24th, 2026, the audit committee approved a motion to recommend to the Board of Trustees the appointment of the external audit firm Deloitte LLP to perform the annual financial statements audit and the agreed-upon procedures report for the 2025-2026 fiscal year, at a cost not to exceed \$89,460 + HST.

3. Financial Impact

The external auditor's fees are a normal business expenditure for the Board and are included in the 2025-2026 operating budget.

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

The Board of Trustees have governance over the financial resources allocated to the Halton District School Board, and the strategic allocation to support the Multi-Year Strategic Plan in a manner that is fiscally responsible and compliant with appropriate statutes and regulations. While this report has no direct impact on the MYSP commitments, it is a regulatory requirement to have an independent auditor review the financial statements and it provides accountability and transparency over the use of public funds.

Respectfully submitted,

Donna Danielli

Chair, Audit Committee 2025-2026

Curtis Ennis

Director of Education



Halton District School Board

Date: February 24, 2026
FOR ACTION

TO: Audit Committee

FROM: Roxana Negoï, Superintendent of Business Services & Treasurer
Curtis Ennis, Director of Education

RE: **Recommendation for the External Auditor Appointment for 2025/2026 Financial Statement Audit**

Recommendation

Be it resolved that the Audit Committee recommend to the Board of Trustees the appointment of the external audit firm Deloitte LLP to perform the annual financial statements audit and the agreed-upon procedures report for the 2025/2026 fiscal year, at a cost not to exceed \$89,460 + HST.

Rationale:

Ontario Regulation 361/10 s. 9 (4) 1, states the following:

An audit committee of a board has the following duties related to the board's external auditor:

1. To review at least once in each fiscal year the performance of the external auditor and make recommendations to the board on the appointment, replacement or dismissal of the external auditor and on the fee and fee adjustment for the external auditor.

Following a procurement process for the selection of external auditors in 2023, the external audit firm, Deloitte LLP, was the Evaluation Committee's recommended proponent for appointment of a 5-year term beginning in the 2022/2023 fiscal year. This will be the fourth year of their term.

An annual assessment of the performance of the external auditors was performed at the September 30, 2025 Audit Committee meeting in private session. The overall result of the consolidated assessment was positive.

The fee for the 2025/2026 HDSB year-end consolidated financial statements audit and the agreed-upon procedures report is quoted at \$89,460 + HST.

Respectfully submitted,

*Roxana Negoii
Superintendent of Business Services and Treasurer*

*Curtis Ennis
Director of Education*



Halton District School Board



**INTERNAL
AUDIT TEAM**
West of Central Region

Date: February 24, 2026
FOR INFORMATION

TO: The Chair and Members of the Audit Committee
FROM: Andrea Eltherington, Regional Internal Audit Manager
RE: Regional Internal Audit Status Report

Background

This report will serve to update the Audit Committee of the Regional Internal Audit Team's work since November 11, 2025.

A. RIAT Staffing

Brad Sisson joined the RIAT on January 19, 2026. Brad joins the team after 5 years of working at KPMG supporting the South Region RIAT.

Respectfully submitted,

Andrea Eltherington, Regional Internal Audit Manager



Board Report Number: 25103

For Information

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

Board Report Number: 25103

For Information

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



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For Information

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



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For Information

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

PUBLIC

Multi-Year Strategic Plan 2024-2028



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.









J.W. Singleton Education Centre

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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



Halton District School Board

2024/2025 FISCAL YEAR

Budget Development	December 6, 2023	Report 23184
Committee of the Whole Budget Planning Presentation and Trustee Input	January 17, 2024	Committee of the Whole Presentation
Budget Survey Feedback Board Report	April 3, 2024	Budget Survey Results
Committee of the Whole Budget Presentations	March 20, 2024	Committee of the Whole Budget Planning Presentation
Release of the Grants for Student Needs Board report	May 1, 2024	Report 24067
Committee of the Whole Budget Presentation	May 22, 2024	Committee of the Whole Budget Presentation
Draft Budget Report	June 5, 2024	Report 24082
Budget Approval	June 19, 2024	Report 24091
Revised Estimates	January 7, 2025	Report 25006
Quarterly Financial Report for the period ending November 2024	January 7, 2025	Report 25002
Quarterly Financial Report for the period ending February 2025	April 1, 2025	Report 25037

Quarterly Financial Report for the period ending May 2025	June 17, 2025	Report 25078
Financial Statements – Audit Committee	November 11, 2025	Committee Meeting Agenda Package
Financial Statements – Board Presentation and Board Approval	December 2, 2025	Report 25131 Appendix A Appendix B

2025/2026 FISCAL YEAR

Budget Development	December 3, 2024	Report 24160
Committee of the Whole Budget Planning Presentation and Trustee Input	February 18, 2025	COTW Budget Development Planning Presentation
Budget Survey Feedback Board Report	March 4, 2025	Report 25027
Committee of the Whole Budget Presentations	April 22, 2025	Cancelled
Release of the Core Education Funding Board Report	June 3, 2025	Report 25070
Committee of the Whole Budget Presentation	June 11, 2025	Committee of the Whole Budget Presentation
Draft Budget Report	June 17, 2025	Report 25076
Budget Approval	June 23, 2025	Report 25084
Revised Estimates	January 6, 2026	Report 25151
Quarterly Financial Report for the period ending November 2025	January 6, 2026	Report 25149
Quarterly Financial Report for the period ending February 2026	April 2026	
Quarterly Financial Report for the period ending May 2026	June 2026	

Financial Statements – Audit Committee	November 2026	
Financial Statements – Board Presentation and Board Approval	November 2026	

2026/2027 FISCAL YEAR

Budget Development	October 8, 2026	Report 25103
Committee of the Whole Budget Planning Presentation and Trustee Input	November 18, 2026	COTW Budget Development Planning Presentation
Budget Survey Feedback Board Report	March 3, 2026	
Committee of the Whole Budget Presentations	February 24, 2026	
Release of the Core Education Funding Board Report	May 5, 2026	
Committee of the Whole Budget Presentation	May 19, 2026	
Draft Budget Report	June 2, 2026	
Budget Approval	June 16, 2026	
Revised Estimates	January 2027	
Quarterly Financial Report for the period ending November 2026	January 2027	
Quarterly Financial Report for the period ending February 2027	April 2027	
Quarterly Financial Report for the period ending May 2027	June 2027	
Financial Statements – Audit Committee	November 2027	

Financial Statements – Board Presentation and Board Approval	November 2027	
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