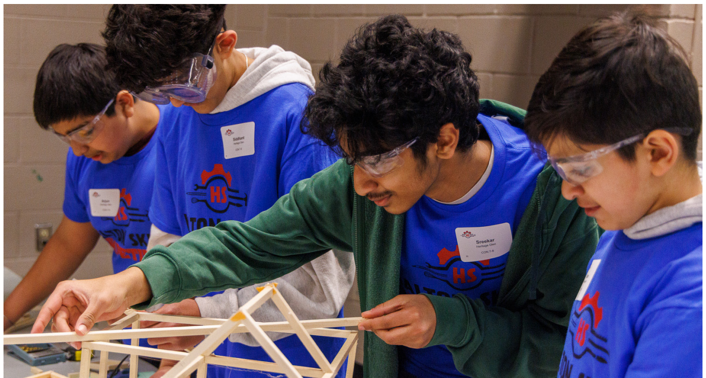
Halton District School Board

2026/2027 Operating & Capital Budget



June 2026

Halton District School Board
2026/2027 Budget
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Halton District School Board
2026/2027 Budget

Message from the Chief Executive Officer

At the June 16, 2026 Board meeting, Trustees of the Halton District School Board (HDSB) approved a balanced budget for the 2026/2027 school year. This is an important step in our annual planning process and reflects months of analysis, consultation, planning and difficult decision-making. For the upcoming school year, the HDSB will welcome more than 64,500 students and 6,500 (full time equivalent) staff in 92 elementary schools, 16 secondary schools and five continuing education centres.

The 2026/2027 Budget is fully balanced and meets our financial obligations. At the same time, we recognize that achieving balance has required difficult decisions with impacts across our system. Beginning with a $7.1 million deficit, a projected decline of 680 students and anticipated increases in operating costs, **the HDSB successfully identified $16.9 million in savings, efficiencies and new revenue opportunities.** Balancing this budget required careful decisions to support students and equip staff for success, while aligning areas of spending with available funding and Ministry requirements. **The HDSB continues to target 98% of funding in students, schools and school-based services and resources.**

Across the HDSB, students are achieving, creating and preparing for their futures in exceptional ways and in all aspects of school life – locally, nationally and on the world stage. From academic competitions, athletics and the arts to skilled trades, leadership, innovation and community engagement, HDSB students continue to distinguish themselves through their talent, dedication and pursuit of excellence.

This commitment to student success is evident in the HDSB's rising graduation rates, with the four-year graduation rate climbing from 85.7% to 89.1% and five-year rates peaking at 94.1%. HDSB learning environments actively develop students' critical thinking, creativity, collaboration and confidence in pursuing meaningful futures. This preparation enables students to thrive across diverse post-secondary pathways, including acceptances to top institutions globally.

These opportunities are driven by our nationally-recognized staff. This year, HDSB educators received Prime Minister's Awards for Teaching Excellence and were Ontario's sole recipients of the Governor General's History Awards. Supported by EQAO results that consistently place HDSB students above provincial literacy and mathematics averages, alongside independent school rankings that place many HDSB schools among the highest-rated in Ontario, **these achievements reflect a school board where students are supported to achieve, discover their strengths and prepare for successful futures.** That is the context in which the 2026/2027 budget was developed.

Developed in alignment with our 2024-2028 Multi-Year Strategic Plan, **this budget puts student needs first.** Earlier this year, students, families, staff and community members provided input on the budget and the HDSB hosted a public information session to enhance transparency in the planning process. Thank you to everyone who participated and shared their perspectives. The input received reinforced the importance of protecting student learning, achievement and well-being, supporting safe and caring schools and maintaining the programs and services that enable students to succeed. These priorities, reflected in our Multi-Year Strategic Plan, guided the development of this budget.

The HDSB is grateful to the Government of Ontario and Ministry of Education for their continued support to student success and well being. As the focus of the Government of Ontario shifts to respond to the economic uncertainty, fiscal responsibility over public funds and upcoming central labour negotiations, the HDSB looks forward to engaging in dialogue about the opportunities and challenges within public education. Continued discussion is essential to inform funding directions aimed at supporting students and aligning with provincial mandates.

There is no question that there will continue to be fiscal challenges in the coming year where difficult and complex decisions will have to be made. Our responsibility is clear: to advance a budget that is financially responsible, aligned with our strategic goals and most importantly, centred on the success and well-being of students. **I am fully confident that this budget allows HDSB staff to prioritize the success and well-being of all students, ensuring continued excellence in student achievement and outcomes.**

I want to thank the Board of Trustees for their dedication and advocacy on behalf of public education. I would also like to thank our leaders and staff for their work and careful considerations throughout this process, as well as for the dedicated work they have put into preparing for a successful start for all of our students in September. I want to recognize Superintendent of Business Services Roxana Negoi and the Business Services team for their leadership and diligence in preparing the budget. Their work requires careful planning and flexibility.

We take immense pride in the strength of public education here in Halton and remain steadfast in our commitment to student achievement, well-being and excellence in learning across all of our communities. We look forward to welcoming students and staff in September for another exceptional year.

Curtis Ennis
Chief Executive Officer

Halton District School Board
2026/2027 Budget

Executive Summary

The Halton District School Board is dedicated to providing an exceptional learning environment while ensuring careful, responsible management of public funds. While the school board is currently navigating a period of declining enrolment in both elementary and secondary schools, our focus remains firmly on student achievement and supporting our dedicated staff. With student enrolment being the main driver of Core Education Funding, navigating this temporary period of declining enrolment requires a highly strategic approach. Beginning with an initial budget deficit of $7.1 million, the HDSB undertook a comprehensive effort requiring difficult decisions to deliver a fully balanced budget for the 2026/2027 school year, compliant with all Ministry regulations and policies.

The budget development process started in September 2025, with extensive consultation and meaningful collaboration with staff, students, trustees, union partners, school councils, parents/guardians and the broader community. This process involved gathering insights through a series of workshops, a public information session and a survey to help shape spending priorities and identify possible savings and efficiencies, while ensuring resources are maximized where it matters most – on students. More than 500 school, central and corporate staff participated in 23 budget planning workshops that generated over 116 ideas for consideration. The public survey received 3,181 responses, representing a 53% increase in engagement from the previous year, and feedback outlined the areas of top priority for stakeholders in the coming year.

In direct response to the feedback received, our financial plan keeps the focus where it belongs: on students. The 2026/2027 budget continues to invest 97.8% directly to support students, with 81.5% directed at instruction and 16.3% on school operations and maintenance, temporary accommodations and student transportation.

The Ministry of Education allocates funding to school boards using a model that is based on enrolment and the local needs of students in each board. Total projected operating revenue is funded through two main streams:

- Provincial funding (93%): Approximately $916.6 million comes from the Ministry of Education's Core Education Funding (CoreEd funding) and other provincial grants.
- Local and generated revenue (7%): Approximately $69.3 million is brought in through local sources, including school-generated funds, international student fees, rentals of HDSB facilities, investment income and education development charges.

The 2026/2027 fiscal year poses significant challenges to a system experiencing declining enrolment such as the HDSB. The CoreEd funding, while providing additional investments on curriculum resources, classroom supplies and dual credit, still contains some significant shortfalls. The funding allocation has not changed for the supply staff allocation to cover increasing cost of absenteeism, nor has it changed for statutory benefits to address the increase in CPP and EI contributions and significant increases in Workplace Safety and Insurance Board (WSIB) claim costs. Further, the HDSB, alongside other school boards in the province, is experiencing significant cost pressures on contractual services, licensing fees and increased utility rates, while the funding parameters do not reflect an increase to respond to inflation.

For the 2026/2027 school year, the HDSB will welcome 45,041 elementary students and 19,512 secondary students, which represents a reduction of 680 students (or 1%) over the previous year. Enrolment decline is projected in all four Halton municipalities, with the most impact on secondary schools. To responsibly align staffing with changing student numbers, our overall preliminary staffing complement will adjust to 6,562.1 full-time equivalent (FTE) positions, representing a decrease of 101.8 FTE positions from the previous year. This alignment was achieved through a multi-step approach:

- Operational efficiencies: $7.8 million in savings was identified by reducing 82.2 full-time staff positions in a way that minimizes direct impact on student learning.
- Non-staffing reductions: $6.9 million was trimmed from non-staffing operating budgets.
- Revenue generation: $2.2 million in new revenue opportunities were identified.
- An additional $2.7 million in savings was identified as a result of shifts in student numbers and funding which naturally resulted in a net reduction of 19.6 positions.

While overall enrolment is projected to dip again in the 2027/2028 school year, a sustained upward turnaround is expected to begin in the 2028/2029 school year. This long-term growth is driven by new residential developments in Milton and Oakville, alongside an increasing number of newcomers settling in Halton.

The 2026/2027 balanced budget relies on careful projections and information available as of the date of this report. There are a number of unknowns as well as future projections based on past trends. In particular, the following assumptions are important to note:

- Enrolment for the current year has seen an increase in kindergarten students which has in part impacted next year's projections.
- Enhanced course offerings and dedicated student retention and recruitment efforts have resulted in an increase of students at HDSB secondary schools based on preliminary course selections for Fall 2026, slowing the projected decline of secondary students.
- The budget estimates that at least 50% of new provincial curriculum funding (Consistent Curriculum Resource) will replace existing learning resources and tools.
- Remaining Responsive Education Programs with staffing components are assumed to continue. These funds relate to previously multi-year Ministry commitments.
- The operating budget contains increases for WSIB claims, licensing fees, contractual services, and school operations and utilities. The budget is based on the best information currently available, including actuarial valuations, current utility rate

trends and utilization, vendor renewal information and a trend analysis for snow removal. Some of these areas however are outside of management's control.

The key objective of the Budget Development Process is to align the allocation of resources with the HDSB's Multi-Year Strategic Plan, Special Education Plan and school renewal/capital projects, identify school-based staffing requirements and budget challenges and opportunities and gather input from stakeholders. Updates on the Budget Development Process were presented to Trustees from October 2025 to June 2026. Stakeholder input has been summarized in the March 3, 2026 Board report. All budget development documentation has been posted on the HDSB website.

Ministry of Education Regulations

The *Education Act* requires all school boards in Ontario to approve an annual balanced budget within the definitions set by the Ministry of Education regulations. The 2026/2027 Operating and Capital Budget included in this report is a balanced budget, containing a small in-year surplus of $3,838 and complies with Ministry of Education regulations.

Under Bill 101, *Putting Student Achievement First Act, 2026,* the Chief Executive Officer (CEO) is responsible to present the Board of Trustees the budget for the following year. Under the *Education Act,* section 232 (3) and (4) the Board of Trustees are required to approve a balanced budget, with some exceptions for a compliant budget, which would allow for an in-year deficit which could be the lesser of 1% of the provincial allocation calculation or the balance of the accumulated surplus available for compliance. In the event the Board of Trustees reject the budget presented by the CEO, Bill 101 further requires that the budget be escalated to the Minister of Education for approval. The 2026/2027 balanced budget has been approved at the June 16, 2026 Special Board meeting, as presented by the CEO.

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 has been submitted prior to the end of June 2026.

Beginning in 2010, all school boards were required to convert to a Public Sector Accounting Board (PSAB) basis of accounting. This resulted in a new definition of balanced budget, including the requirement to approve a capital budget in addition to an operating budget. The PSAB standards follow more closely private sector finance and expenditure principles including, but not limited to, a statement of amortization, deferred capital contributions and future liabilities (retirement gratuities).

Roxana Negoi, B. Comm., CPA, CMA
Superintendent of Business Services and Treasurer

Section 1

2026/2027 Budget

Key Highlights

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TOGETHER

Halton District School Board
2026/2027 Budget
Summary of Savings and Efficiencies

Summary of Savings and Efficiencies:

Staffing	**FTEs**		**Savings**
Elementary Teachers	(46.62)		
Secondary Teachers	(2.00)		
Educational Assistants	(6.00)		
Professional, Paraprofessional and Technical	(13.50)		
School Office	(3.20)		
School Operations	(3.00)		
Central Administration (including Non-Union)	(7.88)		
Total Staffing	**(82.20)**	**$**	**(7,768,000)**
Non-staffing			
Salary, benefits, leaves and supply costs optimization		$	(2,500,000)
School Operations and Maintenance (Facilities Services) savings and efficiencies		$	(1,840,000)
Information Services operating budget savings and efficiencies		$	(537,000)
Student Transportation Routing Optimization		$	(250,000)
Director's Office, Governance and contingency savings		$	(596,000)
Central Program operating savings and efficiencies		$	(530,000)
Business Services, Human Resources and Procurement savings and efficiencies		$	(301,000)
Decentralized School Budget recoveries for extracurricular activities		$	(80,000)
Other one-time budgets or roll-forwards		$	(256,000)
Total Non-staffing		**$**	**(6,890,000)**
Revenue Opportunities Identified:			
New Core Ed funding allocated to existing expenses		$	1,100,000
Rental revenue increase		$	560,000
Continuing Education funding increase due to program expansion		$	300,000
Leasing of Intangible Assets		$	300,000
Total Revenues		**$**	**2,260,000**
Total Savings and Efficiencies	**(82.20)**	**$**	**(16,918,000)**

Summary of Staffing Changes Due to Enrolment, Funding and New School Opening:

Staffing	**FTEs**		
Elementary Teachers	8.90		
Secondary Teachers	(43.90)		
Designated Early Childhood Educators	17.00		
Educational Assistants	(4.00)		
Clerical & Secretarial	1.20		
Non-Union & Other	1.20		
Total Staffing	**(19.60)**	**$**	**(2,700,000)**
GRAND TOTAL OF SAVINGS AND EFFICIENCIES	**(101.80)**	**$**	**(19,618,000)**

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

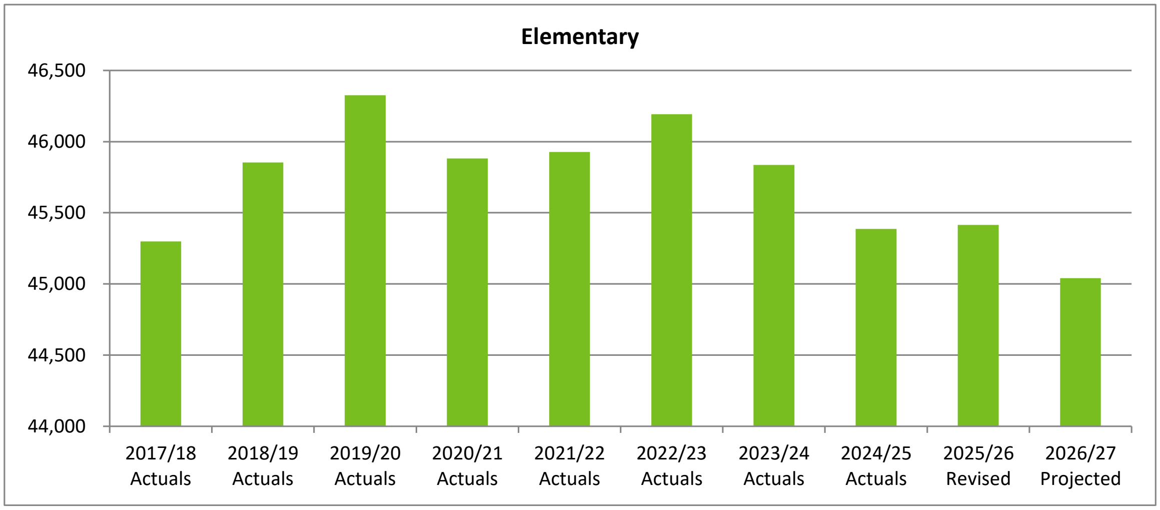
	2026/2027 Budget	2025/2026 Budget	Projected Growth / (Decline)	% Change
Elementary				
Burlington	11,865.00	12,044.00	(179.00)	(1.5%)
Oakville	16,281.00	16,121.00	160.00	1.0%
Milton	13,053.00	12,995.00	58.00	0.5%
Halton Hills	3,842.00	3,912.00	(70.00)	(1.8%)
Elementary ADE	**45,041.00**	**45,072.00**	**(31.00)**	**(0.1%)**
Secondary - pupils less than 21 years				
Burlington	5,289.50	5,455.51	(166.01)	(3.0%)
Oakville	8,742.55	8,907.09	(164.54)	(1.9%)
Milton	3,770.63	4,030.64	(260.01)	(6.5%)
Halton Hills	1,709.79	1,768.57	(58.78)	(3.3%)
Secondary - pupils less than 21 years ADE	**19,512.47**	**20,161.81**	**(649.34)**	**(3.2%)**
Total Day School				
Burlington	17,154.50	17,499.51	(345.01)	(2.0%)
Oakville	25,023.55	25,028.09	(4.54)	(0.0%)
Milton	16,823.63	17,025.64	(202.01)	(1.2%)
Halton Hills	5,551.79	5,680.57	(128.78)	(2.3%)
Total Day School ADE	**64,553.47**	**65,233.81**	**(680.34)**	**(1.0%)**

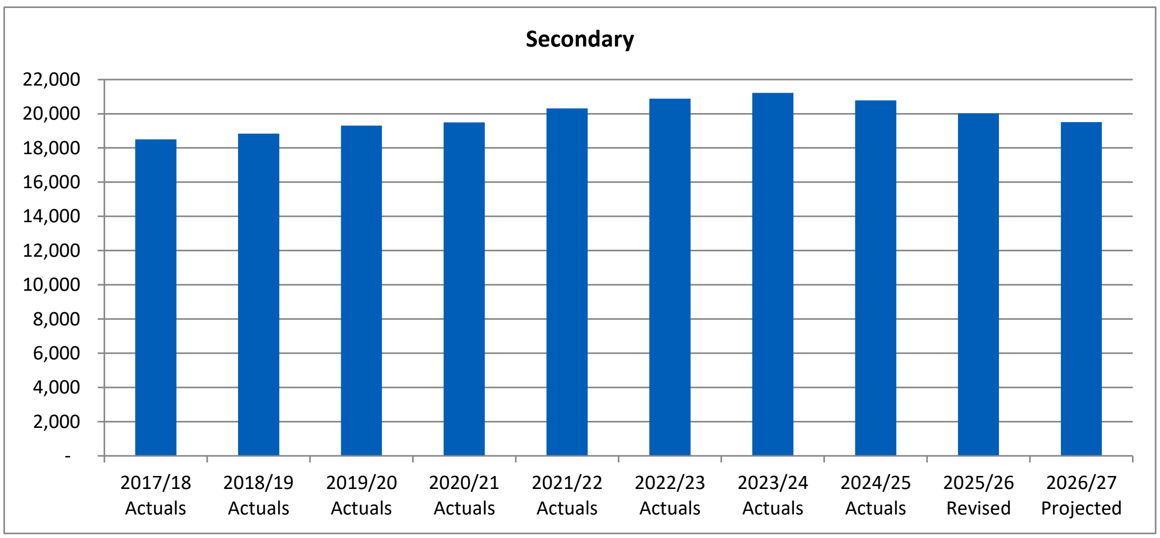
Notes:

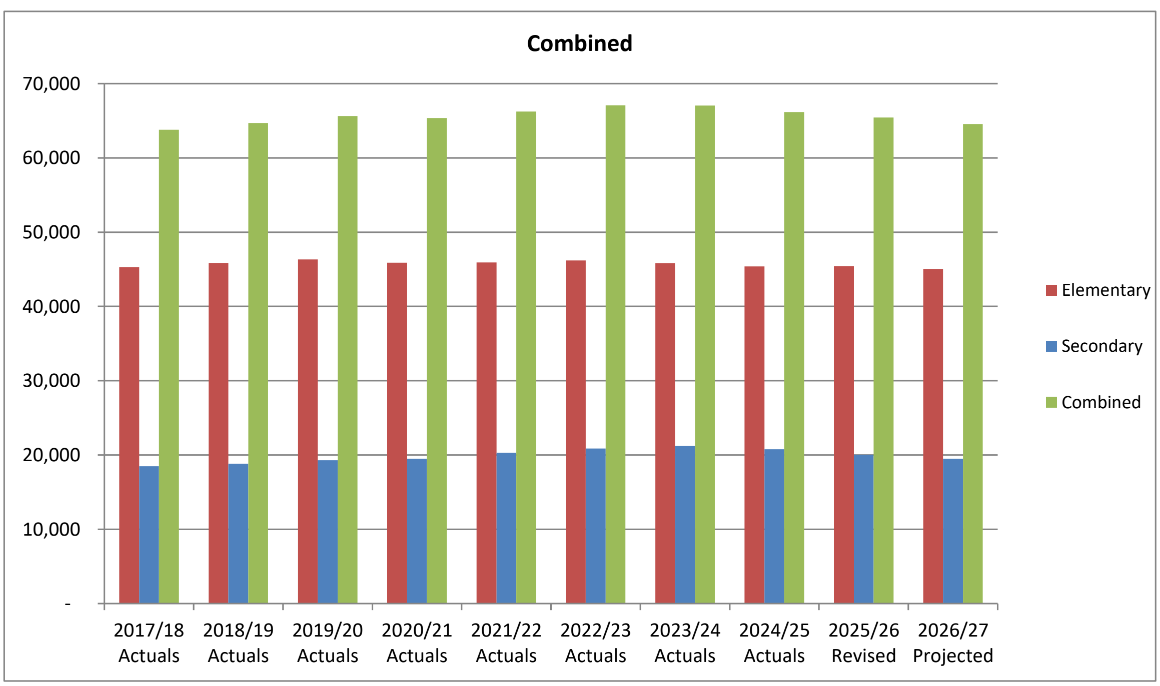
ADE calculations are based on 50% of the October 31 Full Time Equivalent and 50% of the March 31 Full Time Equivalent.

Secondary includes ADE for those students exceeding 34 credits.

Halton District School Board
2026/2027 Budget
Enrolment History







Section 2

2026/2027 Budget

Operating Revenue

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Halton District School Board
2026/2027 Budget
Summary of Revenue by Ministry Category

	2026/2027 Budget	2025/2026 Budget	Increase/ (Decrease)	
Revenue				
Provincial Grants - Core Education Funding	**874,626,131**	**869,977,968**	**4,648,163**	
Provincial Grants - Other	**1,316,488**	**5,778,129**	**(4,461,641)**	
Federal Grants & Fees	**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				
Tuition Fees	7,234,935	6,923,500	311,435	
Rental Income	4,051,952	3,263,769	788,183	
Before and After School Program	3,209,964	2,244,229	965,735	
Cafeteria Income	16,000	18,000	(2,000)	
Miscellaneous Income	644,423	403,700	240,723	
Secondments to Unions	2,120,997	2,142,565	(21,568)	
Secondments to Ministry	740,034	689,400	50,634	
Education Development Charge (EDC)	27,225,000	31,358,814	(4,133,814)	*
Other Fees & Revenues Subtotal	**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**	**(4,401,196)**	
Transfer (to)/from Accumulated Surplus	(20,308,257)	(19,866,356)	(441,901)	**
Total Revenue Net of Transfer	**965,645,034**	**970,488,131**	**(4,843,097)**	
Total Expense	**965,645,034**	**970,488,131**	**(4,843,097)**	

* Revenue adjustments per PSAB requirement

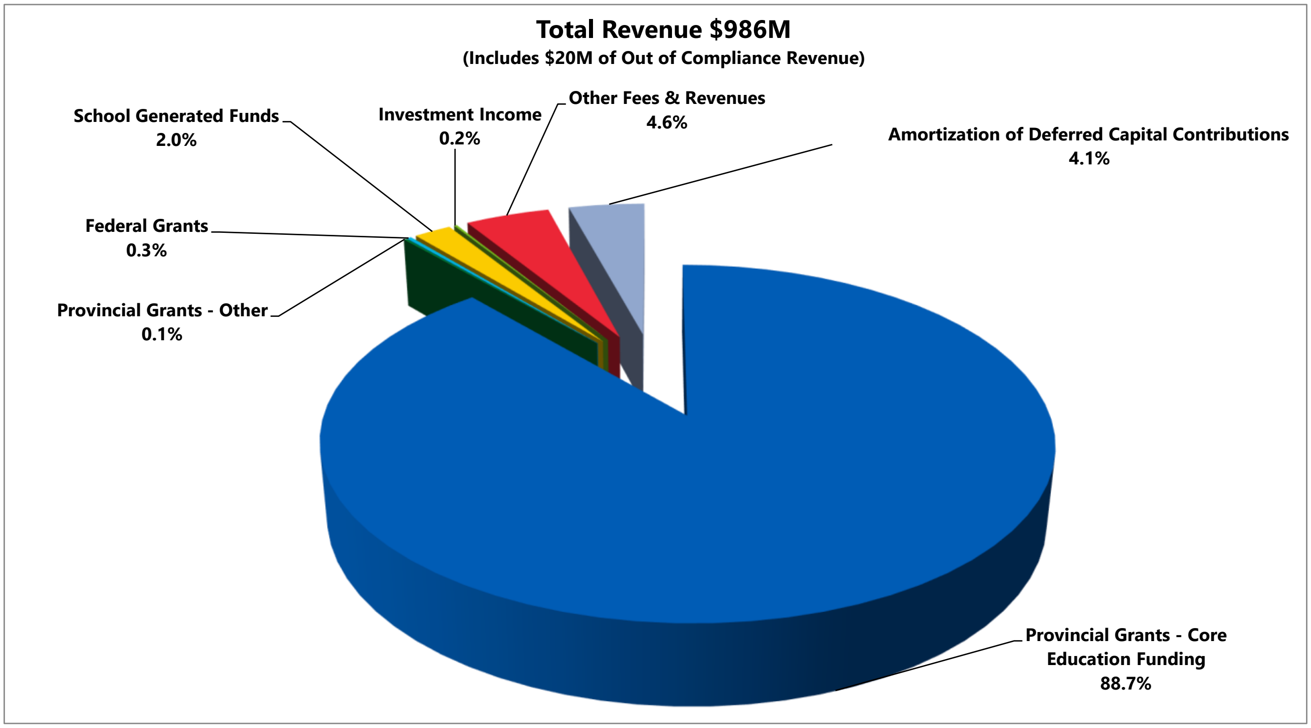
** Additional information included on ***Transfer (to)/from Accumulated Surplus per Ministry Compliance***

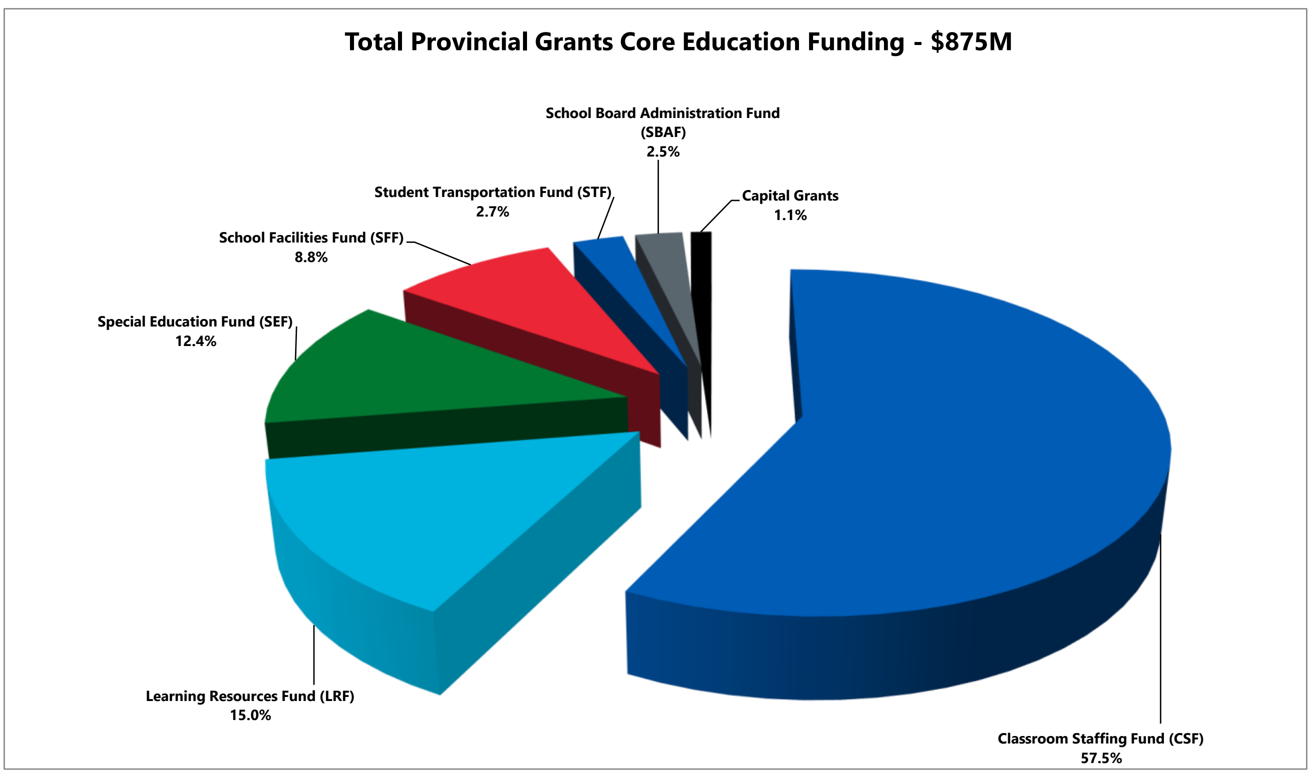
Halton District School Board
2026/2027 Budget
Provincial Grants - Core Education Funding

	2026/2027 Budget	2025/2026 Budget	Increase/ (Decrease)
Classroom Staffing Fund (CSF)			
CSF - Per Pupil Allocation	370,790,538	374,442,044	(3,651,506)
Language Classroom Staffing Allocation	29,975,167	30,242,895	(267,728)
Local Circumstances Staffing Allocation	95,088,771	91,332,540	3,756,231
Indigenous Education Classroom Staffing Allocation	123,061	86,748	36,313
Supplementary Staffing Allocation	6,935,581	4,706,695	2,228,886
Learning Resources Fund (LRF)			
LRF - Per Pupil Allocation	50,976,554	48,873,035	2,103,519
Language Supports and Local Circumstances Allocation	8,844,377	8,560,294	284,083
Indigenous Education Supports Allocation	3,261,308	3,327,635	(66,327)
Mental Health and Wellness Allocation	1,940,321	1,932,631	7,690
Student Safety and Well-Being Allocation	1,555,731	1,372,944	182,787
Continuing Education and Other Programs Allocation	4,930,249	4,616,510	313,739
School Management Allocation	53,619,848	53,086,592	533,256
Differentiated Supports Allocation	4,810,178	3,951,202	858,976
Targeted Learning Allocation	1,675,452	-	1,675,452
Special Education Fund (SEF)			
SEF - Per Pupil Allocation	59,488,659	59,912,401	(423,742)
Differentiated Needs Allocation (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)
School Facilities Fund (SFF)			
School Operations Allocation	73,375,819	73,521,735	(145,916)
School Renewal Allocation	10,156,640	10,262,434	(105,794)
Rural and Northern Education Allocation	29,024	25,766	3,258
Student Transportation Fund (STF)			
Transportation Services Allocation	20,605,355	22,043,547	(1,438,192)
School Bus Rider Safety Training Allocation	615,938	56,760	559,178
Transportation to Provincial or Demonstration Schools Allocation	2,045,810	210,100	1,835,710
School Board Administration Fund (SBAF)			
Trustees and Parent Engagement Allocation	331,341	332,008	(667)
Board-Based Staffing Allocation	18,208,481	19,034,800	(826,319)
Central Employer Bargaining Agency Fees Allocation	60,919	60,919	-
Data Management and Audit Allocation	319,202	319,204	(2)
Declining Enrolment Adjustment (DEA) Allocation	3,212,339	3,701,270	(488,931)
Capital Grants			
Short Term Interest on Capital	305,000	235,000	70,000
Capital Debt Support Payments - Interest	6,408,843	7,211,928	(803,085)
Permanent Financing of NPF	543,389	543,389	-
Temporary Accommodations	2,018,900	3,510,800	(1,491,900)
Transfers from Deferred Revenues			
Proceeds of Disposition	126,967	-	126,967
Transferred to Deferred Capital Contribution			
School Renewal	(7,040,187)	(7,145,980)	105,793 *
Total Provincial Grants - Core Education Funding	**874,626,131**	**869,977,968**	**4,648,163**

* Grant adjustment per PSAB requirement

Halton District School Board
2026/2027 Budget





Halton District School Board

2026/2027 Budget

Glossary of Terms - Provincial Grants Core Education Funding Chart

The revenue categories reflected on the chart are consistent with the Ministry's defined revenues.

Classroom Staffing Fund - provides school boards with funding to support the majority of staffing in the classroom for all students. This includes teachers and early childhood educators (ECEs) and some educational assistants (EAs).

Learning Resources Fund - provides school boards with funding to support the costs of staffing typically required outside of the classroom to support student needs, such as mental health workers, as well as non-staffing classroom costs, such as learning materials and classroom equipment.

Special Education Fund - supports positive outcomes for students with special education needs. This funding is for the additional costs of the programs, services and/or equipment these students may require.

School Facilities Fund - addresses the costs of operating school facilities (heating, lighting, maintaining, and cleaning) as well as the costs of repairing and renovating schools. It also provides additional support for students in rural and northern communities.

Student Transportation Fund - provides school boards with funding to transport students to and from home and school.

School Board Administration Fund - provides school boards with funding to support the operations of the school board, including staffing and non-staffing administration expenses, trustees, parent engagement, central bargaining agency fees, data management, and an adjustment for declining enrolment.

Capital Grants - provides school boards with funding to support capital debt repayments and temporary accommodation needs.

Section 3

2026/2027 Budget

Operating Expense

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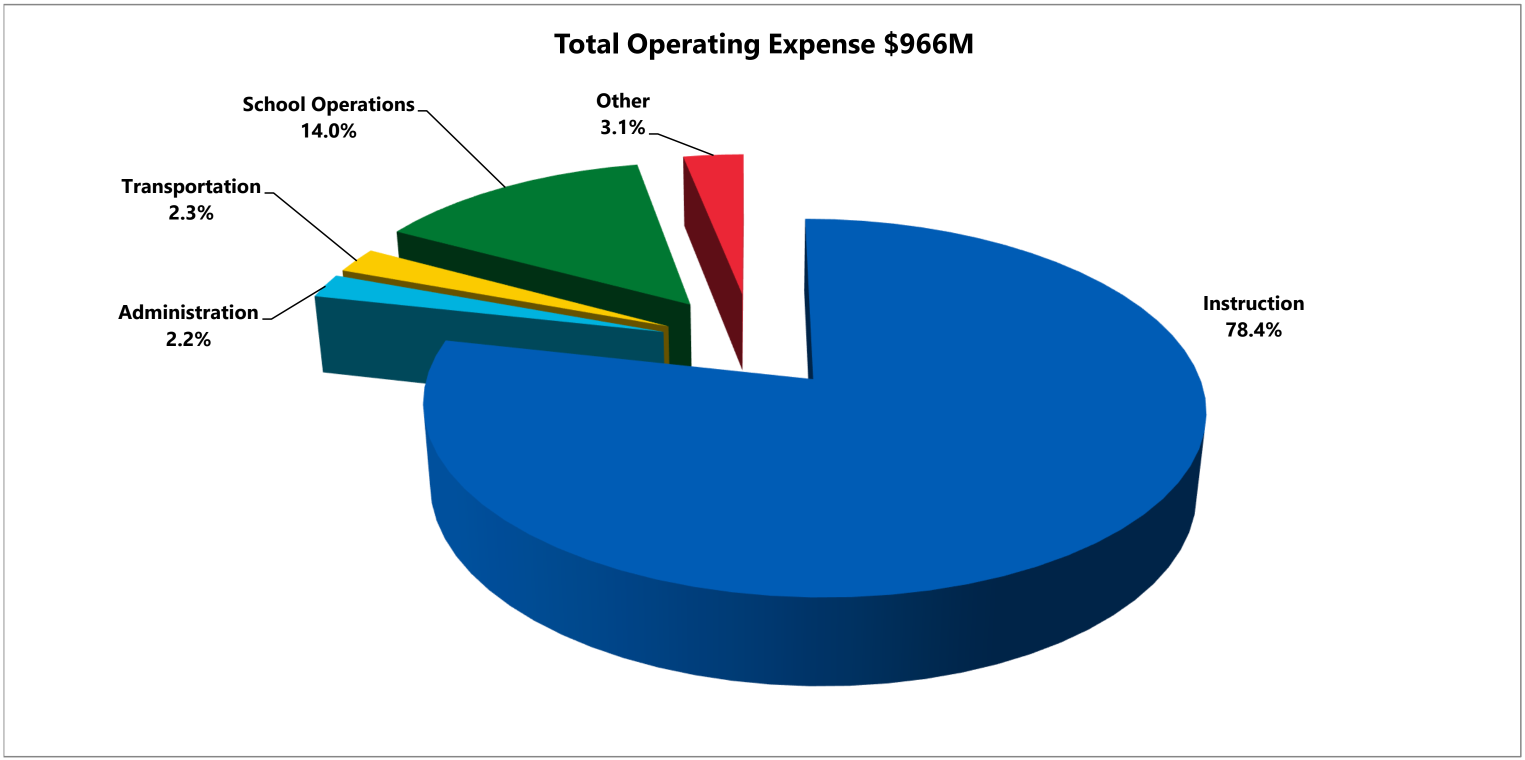
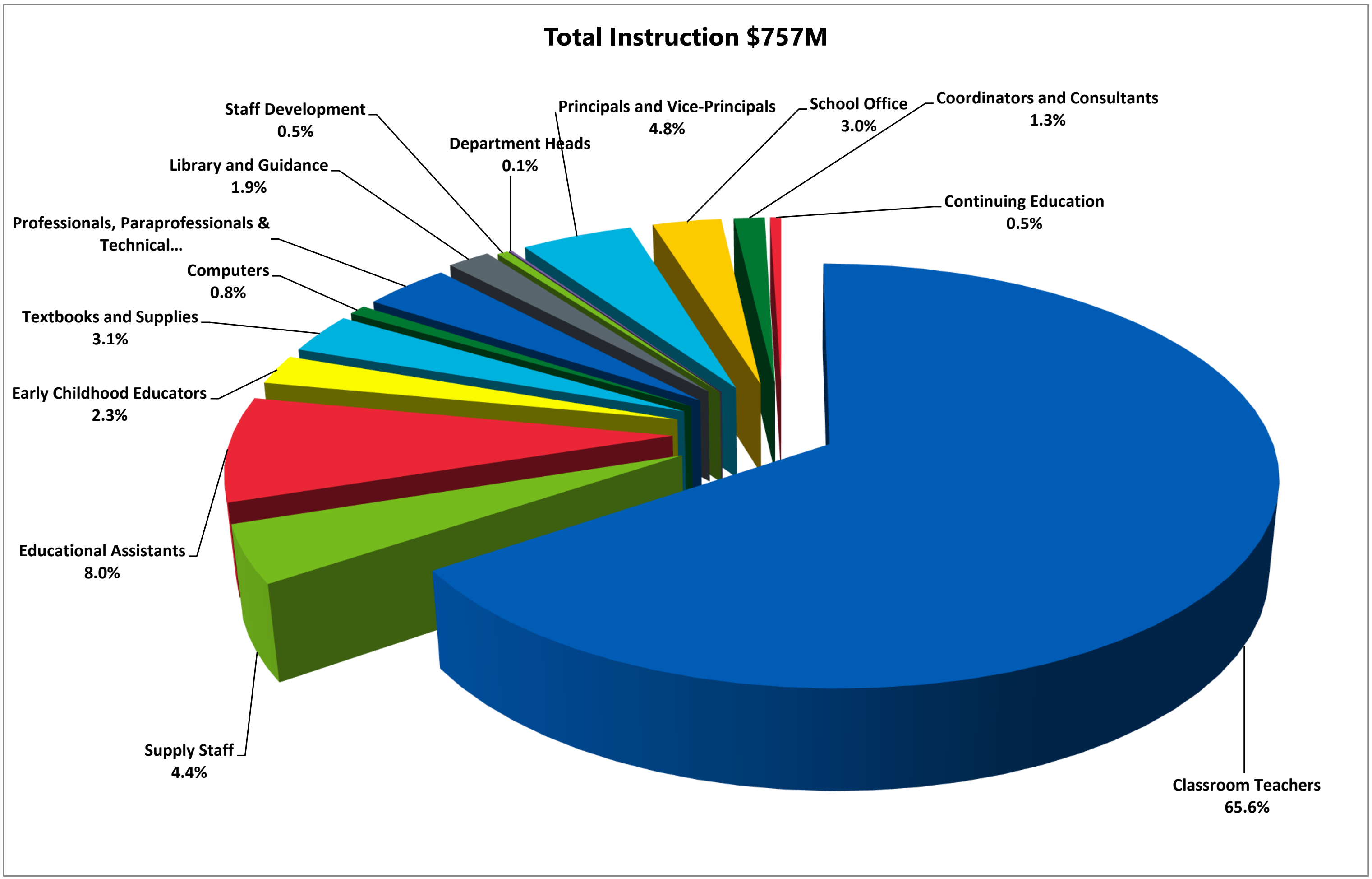
Halton District School Board
2026/2027 Budget
Summary of Operating Expense by Ministry Category

	2026/2027 Budget	2025/2026 Budget	Increase/ (Decrease)
INSTRUCTION			
Classroom Teachers	496,330,076	499,371,637	(3,041,561)
Supply Staff	33,317,341	33,890,757	(573,416)
Educational Assistants	60,898,423	62,013,226	(1,114,803)
Early Childhood Educators	17,432,869	17,116,336	316,533
Textbooks and Supplies	23,708,216	21,188,188	2,520,028
Computers	5,830,387	5,309,350	521,037
Professionals, Paraprofessionals & Technical	28,167,182	29,771,436	(1,604,254)
Library and Guidance	14,055,182	14,022,878	32,304
Staff Development	3,512,650	3,681,551	(168,901)
Department Heads	949,119	962,211	(13,092)
Principals and Vice-Principals	36,509,745	35,592,438	917,307
School Office	22,540,790	22,622,577	(81,787)
Coordinators and Consultants	10,118,142	10,602,977	(484,835)
Continuing Education	3,618,868	3,155,114	463,754
INSTRUCTION Total	**756,988,990**	**759,300,676**	**(2,311,686)**
ADMINISTRATION			
Trustees	317,863	362,162	(44,299)
Director and Supervisory Officers	3,392,593	3,423,765	(31,172)
Board Administration	17,093,366	17,213,320	(119,954)
Amortization - Administration	198,723	197,437	1,286
ADMINISTRATION Total	**21,002,545**	**21,196,684**	**(194,139)**
TRANSPORTATION			
Pupil Transportation	22,097,546	22,125,144	(27,598)
Transportation - Provincial Schools	290,370	215,100	75,270
TRANSPORTATION Total	**22,387,916**	**22,340,244**	**47,672**
SCHOOL OPERATIONS			
School Operations and Maintenance	77,205,099	76,121,100	1,083,999
School Renewal	3,116,454	3,116,454	-
Other Pupil Accommodation	10,280,502	8,781,742	1,498,760
Amortization - Pupil Accommodation	44,129,615	44,751,587	(621,972)
SCHOOL OPERATIONS Total	**134,731,670**	**132,770,883**	**1,960,787**
OTHER EXPENSE			
PPFs, Federal Programs and Secondments	9,890,524	13,986,255	(4,095,731)
Permanent Financing of NPF	543,389	543,389	-
Provision for Contingencies	100,000	350,000	(250,000)
School Generated Funds	20,000,000	20,000,000	-
OTHER EXPENSE Total	**30,533,913**	**34,879,644**	**(4,345,731)**
Grand Total	**965,645,034**	**970,488,131**	**(4,843,097)**

Halton District School Board

2026/2027 Budget





Halton District School Board
2026/2027 Budget
Glossary of Terms - Total Instruction Chart

Classroom Teachers Elementary & Secondary

Salaries, benefits and mileage related to Teachers.

Computers

Classroom computers (hardware only) and the associated network costs.

Continuing Education

Includes all current salary, benefits, supply and service expenses relating to the delivery of Continuing Education, Summer School and International Languages programs (non-day school program).

Coordinators & Consultants

Includes salaries and benefits of Coordinators & Consultants and expenses relating to curriculum development or program support.

Department Heads

Includes Department Head allowance only.

Early Childhood Educators

Includes salaries and benefits of Early Childhood Educators who support Teachers in the Full Day Kindergarten program.

Educational Assistants

Includes salaries and benefits of Educational Assistants who support Teachers in the classroom.

Library & Guidance

Includes expenses relating to library and guidance services within schools, including salaries and benefits of Teachers and Library Technicians.

Principals & Vice-Principals

Includes expenses relating to the management and administration of schools, including for example, Principal & Vice-Principal salaries, benefits and related supplies and services.

Professionals & Para-professionals & Technical

Includes salaries and benefits for staff who provide support services to students and Teachers, such as Student Supervisors, Social Workers, Child & Youth Counsellors, Speech Language Pathologists, Psychoeducational Consultants, and Computer Technicians.

School Office

Includes expenses relating to the management of schools, including for example, Secretarial salaries, benefits and related supplies & services.

Staff Development

Includes professional development expenses and professional memberships for Teachers and school support staff.

Supply Staff

Charges for Supply Staff hired as a result of a short or longer-term absence. Also includes occasional staff hired in order to provide release time.

Textbooks & Supplies

Textbooks, workbooks, resource materials, updating library resource materials, instructional software, CD ROMs, DVDs and internet expenses.

Halton District School Board
2026/2027 Budget
Summary of Full Time Equivalent (FTE) by Ministry Category

	A 2026/2027 Budget	B 2025/2026 Revised Budget	A - B Incr/ (Decr)	C 2025/2026 Budget	A - C Incr/ (Decr)
Instruction					
Teachers					
Classroom Teachers Elementary					
Classroom Special Education	313.8	333.5	(19.6)	334.5	(20.7)
Classroom Support	76.0	98.0	(22.0)	98.0	(22.0)
Classroom Teachers	2,287.1	2,302.6	(15.5)	2,286.2	0.9
Classroom Teachers Secondary					-
Classroom Special Education	102.3	103.3	(1.0)	101.3	1.0
Classroom Support	33.0	33.5	(0.5)	32.5	0.5
Classroom Teachers	1,047.9	1,079.9	(32.0)	1,087.2	(39.3)
Teachers Total	**3,860.1**	**3,950.8**	**(90.7)**	**3,939.7**	**(79.6)**
Early Childhood Educators Total	**259.0**	**253.0**	**6.0**	**252.0**	**7.0**
Educational Assistants Total	**879.0**	**889.0**	**(10.0)**	**889.0**	**(10.0)**
Professionals, Para and Technical					
Professional Student Services Personnel	129.0	142.5	(13.5)	142.5	(13.5)
Clerical & Secretarial	9.3	11.2	(1.9)	11.2	(1.9)
Management & Support Staff	19.0	20.0	(1.0)	21.0	(2.0)
Technical & Specialized	50.0	51.0	(1.0)	51.0	(1.0)
Student Supervisors	64.4	64.5	(0.1)	64.3	0.1
Professionals, Para and Technical Total	**271.7**	**289.2**	**(17.5)**	**290.0**	**(18.3)**
Library & Guidance					
Classroom Teachers Elementary	26.6	26.4	0.2	25.4	1.2
Classroom Teachers Secondary	62.5	62.8	(0.3)	62.8	(0.3)
Library Technicians	44.7	45.7	(1.0)	46.0	(1.3)
Library & Guidance Total	**133.8**	**134.9**	**(1.1)**	**134.2**	**(0.4)**
Principals and Vice-Principals					
Principals	108.0	107.0	1.0	107.0	1.0
Vice-Principals	105.0	106.0	(1.0)	106.0	(1.0)
Principals and Vice-Principals Total	**213.0**	**213.0**	**(0.0)**	**213.0**	**(0.0)**
School Office					
Clerical & Secretarial	250.2	254.3	(4.1)	251.8	(1.6)
Management & Support Staff	20.7	20.0	0.7	20.0	0.7
School Office Total	**270.9**	**274.3**	**(3.5)**	**271.8**	**(0.9)**

Halton District School Board
2026/2027 Budget
Summary of Full Time Equivalent (FTE) by Ministry Category

	A 2026/2027 Budget	B 2025/2026 Revised Budget	A - B Incr/ (Decr)	C 2025/2026 Budget	A - C Incr/ (Decr)
Coordinators & Consultants					
Clerical & Secretarial	6.1	7.1	(1.0)	7.1	(1.0)
Director & Supervisory Officers	2.0	3.0	(1.0)	3.0	(1.0)
Instructional Program Leaders (IPL)	43.0	48.0	(5.0)	47.0	(4.0)
Management & Support Staff	17.0	18.0	(1.0)	17.0	-
Principals	7.0	7.0	-	7.0	-
Vice-Principals	2.0	2.0	-	2.0	-
Coordinators & Consultants Total	**77.1**	**85.1**	**(8.0)**	**83.1**	**(6.0)**
Continuing Education					
Management & Support Staff	3.0	2.0	1.0	2.0	1.0
Vice-Principals	2.0	2.0	-	2.0	-
Continuing Education Total	**5.0**	**4.0**	**1.0**	**4.0**	**1.0**
Instruction Total	**5,969.6**	**6,093.3**	**(123.7)**	**6,076.8**	**(107.2)**
Administration					
Trustees (including Student Trustees) Total	**13.0**	**13.0**	**-**	**13.0**	**-**
Director & Supervisory Officers Total	**13.0**	**13.0**	**-**	**13.0**	**-**
Board Administration					
Caretakers & Cleaners	3.0	3.0	-	3.0	-
Clerical & Secretarial	9.2	11.2	(2.0)	11.2	(2.0)
Management & Support Staff	92.0	93.0	(1.0)	92.0	-
Board Administration Total	**104.2**	**107.2**	**(3.0)**	**106.2**	**(2.0)**
Administration Total	**130.2**	**133.2**	**(3.0)**	**132.2**	**(2.0)**
School Operations					
Caretakers & Cleaners	353.0	356.0	(3.0)	356.0	(3.0)
Clerical & Secretarial	4.0	4.0	-	4.0	-
Management & Support Staff	38.0	37.0	1.0	37.0	1.0
School Operations Total	**395.0**	**397.0**	**(2.0)**	**397.0**	**(2.0)**
Other Total	**67.3**	**66.6**	**0.7**	**57.9**	**9.4**
Grand Total	**6,562.1**	**6,690.1**	**(128.0)**	**6,663.9**	**(101.8)**

Halton District School Board
2026/2027 Budget
Instruction Expense

	2026/2027 Budget	2025/2026 Budget	Increase/ (Decrease)
INSTRUCTION			
Classroom Teachers			
Salaries and Benefits	496,176,076	499,228,879	(3,052,803)
Supplies and Services	154,000	142,758	11,242
Classroom Teachers Total	**496,330,076**	**499,371,637**	**(3,041,561)**
Supply Staff			
Salaries and Benefits	33,317,341	33,890,757	(573,416)
Supply Staff Total	**33,317,341**	**33,890,757**	**(573,416)**
Educational Assistants			
Salaries and Benefits	60,898,423	62,013,226	(1,114,803)
Educational Assistants Total	**60,898,423**	**62,013,226**	**(1,114,803)**
Early Childhood Educators			
Salaries and Benefits	17,432,869	17,116,336	316,533
Early Childhood Educators Total	**17,432,869**	**17,116,336**	**316,533**
Textbooks and Supplies			
Staff Development	80,000	200,000	(120,000)
Supplies and Services	19,252,346	17,952,401	1,299,945
Fees, Contractual and Rentals	4,357,970	2,976,387	1,381,583
Other	17,900	59,400	(41,500)
Textbooks and Supplies Total	**23,708,216**	**21,188,188**	**2,520,028**
Computers			
Supplies and Services	2,759,215	3,263,963	(504,748)
Fees, Contractual and Rentals	3,071,172	2,045,387	1,025,785
Computers Total	**5,830,387**	**5,309,350**	**521,037**
Professionals, Paraprofessionals & Technical			
Salaries and Benefits	26,466,294	28,517,270	(2,050,976)
Supplies and Services	407,455	368,366	39,089
Fees, Contractual and Rentals	1,238,974	836,229	402,745
Other	54,459	49,571	4,888
Professionals, Paraprofessionals & Technical Total	**28,167,182**	**29,771,436**	**(1,604,254)**
Library and Guidance			
Salaries and Benefits	14,054,182	14,021,642	32,540
Supplies and Services	1,000	1,236	(236)
Library and Guidance Total	**14,055,182**	**14,022,878**	**32,304**

Halton District School Board
2026/2027 Budget
Instruction Expense

	2026/2027 Budget	2025/2026 Budget	Increase/ (Decrease)
Staff Development			
Staff Development	3,512,650	3,681,551	(168,901)
Staff Development Total	**3,512,650**	**3,681,551**	**(168,901)**
Department Heads			
Salaries and Benefits	949,119	962,211	(13,092)
Department Heads Total	**949,119**	**962,211**	**(13,092)**
Principals and Vice-Principals			
Salaries and Benefits	36,013,997	35,064,460	949,537
Staff Development	387,168	421,368	(34,200)
Supplies and Services	48,100	45,320	2,780
Other	60,480	61,290	(810)
Principals and Vice-Principals Total	**36,509,745**	**35,592,438**	**917,307**
School Office			
Salaries and Benefits	20,715,892	20,976,611	(260,719)
Staff Development	22,500	22,500	-
Supplies and Services	308,472	300,992	7,480
Fees, Contractual and Rentals	1,493,926	1,322,474	171,452
School Office Total	**22,540,790**	**22,622,577**	**(81,787)**
Coordinators and Consultants			
Salaries and Benefits	9,989,322	10,465,992	(476,670)
Supplies and Services	123,420	131,585	(8,165)
Fees, Contractual and Rentals	2,000	2,000	-
Other	3,400	3,400	-
Coordinators and Consultants Total	**10,118,142**	**10,602,977**	**(484,835)**
Continuing Education			
Salaries and Benefits	3,507,765	3,038,286	469,479
Staff Development	10,000	7,500	2,500
Supplies and Services	82,603	103,328	(20,725)
Fees, Contractual and Rentals	18,500	6,000	12,500
Continuing Education Total	**3,618,868**	**3,155,114**	**463,754**
Grand Total	**756,988,990**	**759,300,676**	**(2,311,686)**

Halton District School Board
2026/2027 Budget
Detail of Instruction - Textbooks and Supplies Expense

	2026/2027 Budget	2025/2026 Budget	Increase/ (Decrease)
INSTRUCTION			
Textbooks and Supplies			
Supplies and Services			
Care, Treatment, Custody & Corrections	94,693	94,693	-
Decentralized School Budgets	12,544,087	12,008,102	535,985
Equity Inclusion	54,000	54,000	-
Family of Schools	256,329	256,329	-
Full Day Kindergarten	11,315	11,315	-
Health Supplies	30,000	50,000	(20,000)
Integration/Boundary Reviews	13,000	96,000	(83,000)
Math Software	533,858	-	533,858
Media & Library	86,764	81,000	5,764
Mental Health and Well-Being	17,110	17,460	(350)
Other Resources and Support	1,432,325	1,453,977	(21,652)
Outdoor Education	466,116	476,108	(9,992)
Program Services Subject Specific	1,800,114	818,722	981,392
Safe Schools	19,360	11,810	7,550
Special Education Resources and Support	56,030	80,200	(24,170)
Special Equipment Amount	1,837,245	2,442,685	(605,440)
Supplies and Services Total	**19,252,346**	**17,952,401**	**1,299,945**
Fees, Contractual and Rentals			
Copyright	6,606	6,606	-
Experiential Learning	87,877	154,342	(66,465)
Internet Connectivity	76,800	143,433	(66,633)
Media & Library	120,500	116,761	3,739
Not Included	100,000	100,000	-
Other Resources and Support	265,745	211,738	54,007
Parent Engagement	128,402	128,488	(86)
Program Services Subject Specific	1,313,308	-	1,313,308
Science & Tech Ed Safety	117,000	117,000	-
Software Fees	974,935	974,522	413
Special Education Resources and Support	5,000	7,500	(2,500)
Specialist High Skills Major	1,161,797	1,015,997	145,800
Fees, Contractual and Rentals Total	**4,357,970**	**2,976,387**	**1,381,583**
Grand Total	**23,610,316**	**20,928,788**	**2,681,528**

Halton District School Board
2026/2027 Budget
Decentralized School Budget Allocation Model

ELEMENTARY BUDGET MODEL	
Base Allocation - per school	$8,200.00
General - per pupil	$71.00
School Council Allocation - per school	$200.00
Instructional Resources - per pupil (FDK - 8)	$25.00
FI Library Supplement - per FI pupil	$12.00
ESL Supplement - per identified student	$25.00
Tech Music Allocation - per Gr 7/8 pupil	$20.00
SPED Supplement - per IEP	$10.00
Resource Support	$10.00
Self Contained - Elementary per student:	
Behavioural, LD, PLC	$20.00
Life Skills	$200.00
Communications	$200.00
Special Supplements:	
New School Opening Celebration	$2,000.00
50th Anniversary Celebration	$2,000.00
International Student - per ADE per month	$30.00
Athletic Supplement	Variable
Small School Supplement	Variable
New School Start Ups	Variable

SECONDARY BUDGET MODEL	
Base Allocation - per school	$10,000.00
General - per ADE	$120.00
School Council Allocation - per school	$200.00
Instructional Resources - per ADE	$60.00
Core Library Allocation - per school	$1,170.00
FI Library Supplement - per FI school	$1,000.00
ESL Supplement - per identified student	$25.00
Tech (Level 1) - per credit	$30.00
Tech (Level 2) - per credit	$50.00
SPED Supplement - per IEP	$10.00
Resource Support	$10.00
SPED Class Supplements- Secondary per student:	
Community Pathways Program (CPP)	$150.00
Special Supplements:	
New School Opening Celebration	$2,000.00
50th Anniversary Celebration	$2,000.00
International Baccalaureate	$12,000.00
International Student - per ADE per month	$30.00
Athletic Supplement	Variable
Small School Supplement	Variable
New School Start Ups	Variable

Halton District School Board
2026/2027 Budget
Detail of Instruction - Computers Expense

	2026/2027 Budget	2025/2026 Budget	Increase/ (Decrease)
INSTRUCTION			
Computers			
Supplies and Services			
Classroom Computer Support	1,717,963	1,967,963	(250,000)
Computers & Audio Visual	166,000	166,000	-
Network Security-Firewall	745,252	1,000,000	(254,748)
Repairs-Furniture & Equipment	130,000	130,000	-
Fees, Contractual and Rentals			
Classroom Computer Support	20,000	43,801	(23,801)
Maintenance Fees	2,205,172	1,079,007	1,126,165
Wide Area Network	846,000	922,579	(76,579)
Grand Total	**5,830,387**	**5,309,350**	**521,037**

Halton District School Board
2026/2027 Budget
Detail of Instruction - Staff Development Expense

	2026/2027 Budget	2025/2026 Budget	Increase/ (Decrease)
INSTRUCTION			
Staff Development			
Contractual PD	45,550	45,550	-
e-Learning	30,657	30,657	-
Family of Schools	5,000	5,000	-
Full Day Kindergarten	22,674	22,674	-
Health & Safety	303,000	253,000	50,000
Mental Health and Well-Being	10,000	10,000	-
New Teacher Induction Program	161,285	183,194	(21,909)
Program Services Subject Specific	1,735,599	1,742,325	(6,726)
Research	1,400	1,400	-
Safe Schools	41,000	41,000	-
Safety & Well Being	85,284	84,284	1,000
Special Education	156,173	176,813	(20,640)
Staff Well-Being	-	41,000	(41,000)
Student Success	842,452	976,078	(133,626)
Technology	72,576	68,576	4,000
Grand Total	**3,512,650**	**3,681,551**	**(168,901)**

Halton District School Board
2026/2027 Budget
Detail of Special Education Expense

Expenditures	2026/2027 Budget	2025/2026 Budget	Increase/ (Decrease)
Education and Community Partnership Programs & Care and Treatment Education Programs	**3,899,015**	**3,909,732**	**(10,717)**
Special Education			
Classroom Teachers			
Salaries and Benefits	49,602,071	51,904,666	(2,302,595)
Supplies and Services	16,160	14,989	1,171
Classroom Teachers Total	**49,618,231**	**51,919,655**	**(2,301,424)**
Supply Staff			
Salaries and Benefits	8,188,673	8,032,244	156,429
Supply Staff Total	**8,188,673**	**8,032,244**	**156,429**
Educational Assistants			
Salaries and Benefits	60,762,788	61,786,717	(1,023,929)
Educational Assistants Total	**60,762,788**	**61,786,717**	**(1,023,929)**
Textbooks and Supplies			
Staff Development	80,000	200,000	(120,000)
Supplies and Services	2,191,041	2,793,161	(602,120)
Fees, Contractual and Rentals	25,000	37,500	(12,500)
Textbooks and Supplies Total	**2,296,041**	**3,030,661**	**(734,620)**
Professionals, Para & Technical			
Salaries and Benefits	8,865,894	16,796,590	(7,930,696)
Supplies and Services	285,240	287,221	(1,981)
Fees, Contractual and Rentals	784,199	425,219	358,980
Other	43,604	38,716	4,888
Professionals, Para & Technical Total	**9,978,937**	**17,547,746**	**(7,568,809)**
Staff Development			
Staff Development	169,823	190,463	(20,640)
Staff Development Total	**169,823**	**190,463**	**(20,640)**
Coordinators and Consultants			
Salaries and Benefits	2,952,533	3,314,120	(361,587)
Supplies and Services	26,600	33,265	(6,665)
Coordinators and Consultants Total	**2,979,133**	**3,347,385**	**(368,252)**
Grand Total	**137,892,641**	**149,764,603**	**(11,871,962)**

Note: For 2026/2027 going forward, Student Well-Being and Mental Health expenses have been decoupled from Special Education for enveloping purposes.

Halton District School Board
2026/2027 Budget
Administration Expense

	2026/2027 Budget	2025/2026 Budget	Increase/ (Decrease)
ADMINISTRATION			
Trustees			
Salaries and Benefits	221,673	224,972	(3,299)
Supplies and Services			
Computer Lease	-	5,000	(5,000)
Mileage	23,690	23,690	-
Student Trustees	17,500	17,500	-
Telephone/Cell/Fax	-	25,000	(25,000)
Trustee Supplies	55,000	66,000	(11,000)
Trustees Total	**317,863**	**362,162**	**(44,299)**
Director and Supervisory Officers			
Salaries and Benefits	3,206,901	3,249,465	(42,564)
Staff Development	92,750	87,000	5,750
Supplies and Services	92,942	87,300	5,642
Director and Supervisory Officers Total	**3,392,593**	**3,423,765**	**(31,172)**
Board Administration			
Salaries and Benefits	12,847,959	12,656,769	191,190
Staff Development			
Communications	6,500	6,500	-
Staff Development	120,550	149,400	(28,850)
Supplies and Services			
Administration Building Maintenance	65,000	65,000	-
Furniture & Equipment	14,000	20,000	(6,000)
Labour Relations	52,000	102,000	(50,000)
Meeting Expenses	15,460	15,460	-
Mileage	30,900	29,909	991
Office Supplies & Services	274,712	334,968	(60,256)
Recruitment Resources	230,000	210,000	20,000
Telephone/Cell/Fax	180,686	188,743	(8,057)
Utilities - Hydro	177,848	115,391	62,457
Utilities - Natural Gas	20,877	26,650	(5,773)
Fees, Contractual and Rentals			
Audit & Professional Fees	129,226	157,650	(28,424)
Communications	83,987	102,807	(18,820)
Human Resources Contractual Support	89,000	89,000	-
Legal Fees	650,000	750,000	(100,000)
Maintenance Contracts	40,800	25,905	14,895
Other Resources and Support	207,118	119,000	88,118
Payroll Fees	12,000	12,000	-
Professional Fees	34,469	32,936	1,533
Software Maintenance Fees	1,738,521	1,782,515	(43,994)
Other	71,753	220,717	(148,964)
Board Administration Total	**17,093,366**	**17,213,320**	**(119,954)**
Amortization and Write-downs			
Amortization and Write-downs	198,723	197,437	1,286
Amortization - Administration Total	**198,723**	**197,437**	**1,286**
Grand Total	**21,002,545**	**21,196,684**	**(194,139)**

Halton District School Board
2026/2027 Budget
Transportation Expense

	2026/2027 Budget	2025/2026 Budget	Increase/ (Decrease)
TRANSPORTATION			
Pupil Transportation			
Administration	1,286,880	1,295,256	(8,376)
Regular			
Bus Passes	166,500	166,500	-
English Language Learners (ELL) Transportation	436,244	493,016	(56,772)
Essential Level Transportation	312,000	288,000	24,000
Fuel Escalation	804,487	755,035	49,452
Gary Allan High School Transportation	5,700	4,000	1,700
Home to School (includes French Immersion)	10,094,100	10,445,100	(351,000)
HOPES Transportation	149,363	176,605	(27,242)
Kindergarten Expressive Language & Literacy Program	160,000	182,000	(22,000)
Other Transportation	861,294	862,908	(1,614)
Safety Programs	88,601	101,561	(12,960)
School Bus Orientation Day	927	931	(4)
Specialist High Skills Major Transportation	165,450	67,732	97,718
Special Education			
Care, Treatment, Custody & Corrections Transportation	299,000	332,000	(33,000)
Gifted Transportation	909,000	1,010,000	(101,000)
Home to School Special Needs Transportation	4,583,000	4,409,500	173,500
Mobility Accessible Transportation	1,573,000	1,344,500	228,500
Special Education Transportation	202,000	190,500	11,500
Transportation - Provincial Schools			
Provincial Schools Total	290,370	215,100	75,270
Grand Total	**22,387,916**	**22,340,244**	**47,672**

Halton District School Board
2026/2027 Budget
School Operations Expense

	2026/2027 Budget	2025/2026 Budget	Increase/ (Decrease)
SCHOOL OPERATIONS			
School Operations and Maintenance			
Salaries and Benefits	33,889,620	34,176,882	(287,262)
Staff Development	45,232	45,232	-
Supplies and Services			
Cafeteria	95,000	95,000	-
Caretaking	1,600,817	1,566,470	34,347
Day to Day Maintenance	4,123,645	5,100,272	(976,627)
Maintenance Contracts	315,180	309,000	6,180
Office Supplies & Services	241,275	237,943	3,332
Other Resources and Support	291,600	284,750	6,850
Utilities - Fuel Oil	75,000	75,000	-
Utilities - Hydro	10,259,954	8,829,609	1,430,345
Utilities - Natural Gas	2,247,246	2,638,350	(391,104)
Utilities - Water/Sewage	1,825,000	1,750,000	75,000
Vandalism	778,000	605,000	173,000
Fees, Contractual and Rentals			
Contract Cleaning	4,433,326	4,351,532	81,794
Day to Day Maintenance	886,303	891,732	(5,429)
Garbage Collection	484,500	458,000	26,500
Insurance	2,184,563	1,992,308	192,255
Maintenance Contracts	5,099,430	4,560,228	539,202
Other Resources and Support	813,300	750,400	62,900
Snow Removal	3,000,000	2,500,000	500,000
Surveillance	287,640	292,000	(4,360)
Temporary Accommodation	4,223,223	4,606,630	(383,407)
Other	5,245	4,762	483
School Renewal			
Supplies and Services			
Renewal Projects	916,454	916,454	-
Fees, Contractual and Rentals			
Renewal Projects	2,200,000	2,200,000	-
Other Pupil Accommodation			
Interest Charges on Capital	10,280,502	8,781,742	1,498,760
Amortization - Pupil Accommodation			
Amortization and Write-downs	44,129,615	44,751,587	(621,972)
Grand Total	**134,731,670**	**132,770,883**	**1,960,787**

Halton District School Board
2026/2027 Budget
Other Expense

	2026/2027 Budget	2025/2026 Budget	Increase/ (Decrease)
Other Expense			
Permanent Financing of NPF	543,389	543,389	-
Provision for Contingencies	100,000	350,000	(250,000)
School Generated Funds	20,000,000	20,000,000	-
Responsive Education Programs, Federal Programs, Secondments and Other Recoverables	9,890,524	13,986,255	(4,095,731)
Other Expense Total	**30,533,913**	**34,879,644**	**(4,345,731)**

Note: Some Responsive Education Programs were moved into the Core Education Funding, which resulted in the expenses moving to the Instruction area.

Section 4

2026/2027 Budget

Capital Budget Detail

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Halton District School Board
2026/2027 Budget
Capital Budget

	Capital Expense	Ministry Approved Capital Financing				Board Allocated Capital Funding	Total Financing
		Ministry Funded	Education Development Charges	Proceeds of Disposition	Total Financing per EFIS	Accumulated Surplus	
New Schools - Land	40,098,075		40,098,075		40,098,075	-	40,098,075
New and Existing Schools (Additions) Building, Equipment and Land Prep[1]	54,500,000		54,500,000		54,500,000	-	54,500,000
Child Care/Child and Family Centre[2]	4,700,000	4,700,000			4,700,000	-	4,700,000
School Renewal[3]	7,040,186	7,040,186			7,040,186	-	7,040,186
School Condition Improvement[4]	22,501,293	21,501,293		1,000,000	22,501,293	-	22,501,293
	128,839,554	**33,241,479**	**94,598,075**	**1,000,000**	**128,839,554**	**-**	**128,839,554**

1. Includes expenditures for Ministry approved projects - Milton District High School (Addition/Renovation), Milton #13 elementary, Oakville #5 elementary and the New Oakville SS.

2. This represents the Ministry funding provided for the approved Child Care Centre projects at Milton District High School, Milton #13 elementary, Oakville #5 elementary and the New Oakville SS.

3. This represents the capital portion of the School Renewal Grant only (projects considered an operational expense are excluded).

4. The Proceeds of Disposition allocation represents planned expenditures at Burlington Central H.S.

Section 5

2026/2027 Budget

Ministry Compliance

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Halton District School Board
2026/2027 Budget
Transfer to/(from) Accumulated Surplus per Ministry Compliance

	2026/2027 Budget	2025/2026 Budget	Increase/ (Decrease)
Available for Compliance - Unappropriated			
Operating Accumulated Surplus/(Deficit)	267,375	(6,843,720)	7,111,095
Total Unappropriated	**267,375**	**(6,843,720)**	**7,111,095**
Available for Compliance - Internally Appropriated			
Operating			
Technology	(170,000)	(170,000)	-
Admin Facility	-	(1,250,000)	1,250,000
Capital			
Committed Capital Projects - Non-Ministry Funded	(93,537)	1,171,099	(1,264,636)
Total Internally Appropriated	**(263,537)**	**(248,901)**	**(14,636)**
Total Accumulated In-Year Surplus/(Deficit) for Compliance	**3,838**	**(7,092,621)**	**7,096,459**
Unavailable for Compliance - Externally Appropriated			
Interest to be Accrued	234,809	223,880	10,929
Committed Sinking fund interest earned	(222,591)	(222,591)	-
Committed Capital Projects - Non-Ministry Funded	(319,915)	(337,731)	17,816
Asset Retirement Obligation	(2,811,416)	(2,508,108)	(303,308)
Revenues recognized for land - EDC	23,423,532	29,803,527	(6,379,995)
Total Externally Appropriated	**20,304,419**	**26,958,977**	**(6,654,558)**
Total Transfer to/(from) Accumulated Surplus	**20,308,257**	**19,866,356**	**441,901**

Halton District School Board
2026/2027 Budget
Expense by Funding Source

Category	FTE	Revenue	Expense	Variance
Instruction	5,969.6	749,531,672	756,988,990	(7,457,318)
Administration	130.2	25,005,134	21,002,545	4,002,589
Transportation	-	23,355,103	22,387,916	967,187
School Operations	395.0	137,254,211	134,731,670	2,522,541
Other	67.3	30,502,752	30,533,913	(31,161)
Total	**6,562.1**	**965,648,872**	**965,645,034**	**3,838**

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